Finance & Revenue
Accounts of the
Government of India
1918-19.

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OF

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FOR THE YEAR

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No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
Principal Heads of Revenue—			
Land Revenue	21,089,944		
Opium	3,289,111		
Salt	4,277,989		
Stamps	6,018,976		
Excise	11,557,518		
Customs	12,120,641		
Income Tax	7,758,462		
Other Heads	4,316,273		
Total Principal Heads		31	70,428,914
Interest		59	3,829,422
Posts and Telegraphs		69	5,342,967
Mint		69	1,826,814
Receipts by Civil Departments		85	2,094,802
Miscellaneous		105	6,728,458
Railways: Net Receipts		137	24,962,239
Irrigation		153	5,346,507
Other Public Works		195	347,649
Military Receipts		217	2,349,972
TOTAL REVENUE IMPERIAL AND PROVINCIAL	£		123,257,744
Deficit			3,820,409
TOTAL			127,078,153

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*.
31st March 1919.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
Direct Demands on the Revenues	31	11,787,122
Interest	59	8,127,090
Posts and Telegraphs	69	3,974,951
Mint	69	305,810
Salaries and Expenses of Civil Departments	85	23,688,218
Miscellaneous Civil Charges	105	6,292,776
Famine Relief and Insurance	125	1,000,000
Railways: Interest and Miscellaneous charges	137	14,394,142
Irrigation	153	3,946,829
Other Public Works	195	5,651,871
Military Services	217	46,830,210
Total Expenditure, Imperial and Provincial		125,999,022
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	261	1,143,955
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	261	*64,824*
Total Expenditure charged against Revenue £		127,078,153

No. 1B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
Debt, Deposits, and Advances—			
Temporary Debt (Net incurred)		315	19,572,725
Unfunded Debt (Net incurred)		315	4,326,394
Loans to Local Boards for Railway Construction (Net Repayment)		315	17,290
Remittances (Net)		315	8,963,834
Secretary of State's Bills drawn		315	(a) 6,599,945
Sterling Bills on London drawn		315	5,315,000
Total Debt, Deposits, and Advances			44,795,188
TOTAL RECEIPTS			44,795,188
Opening Balance on April 1st, 1918—India	15,325,177		
" " England	(b) 16,625,416	315	31,950,593
GRAND TOTAL £			76,745,781

(a) In addition to £ 14,346,369 on account of remittances of the Paper Currency Reserve.
(b) Of this amount £ 6,000,499 represents the funds of the Gold Standard Reserve.

of the Government of India, in *India* and in *England*, 31st March 1919.

DISBURSEMENTS.	For details, *vide* page No.	AMOUNTS.
		£
Deficit		3,820,409
Railway, Irrigation, and Other Capital not Charged to Revenue—		
Outlay on State Railways	265	4,857,499
Outlay on Irrigation Works	265	286,722
Initial Expenditure on New Capital at Delhi	265	285,793
Outlay of Railway Companies (Net)	265	—582,682
Capital raised and deposited by Railway Companies (Net-discharge)	265	1,419,639
Total Capital Account Disbursements		6,216,971
Debt, Deposits, and Advances—		
Permanent Debt (Net discharged)	315	14,590,686
Deposits and Advances (Net)	315	5,412,915
Loans and Advances by Imperial Government (Net)	315	85,470
Loans and Advances by Provincial Government (Net)	315	1,325,176
Secretary of State's Bills paid	315	(a)8,193,069
Sterling Bills on London paid	315	5,135,000
Total Debt, Deposits, and Advances		34,692,316
TOTAL DISBURSEMENTS		44,729,696
£		
Closing Balance on March 31st, 1919—India 17,300,258		
" " England 14,715,827 (c)	315	32,016,085
GRAND TOTAL £		76,745,781

(c) Of this amount, £6,015,672 represents the funds of the Gold Standard Reserve.

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of Item.
			R	R	R	R	R	R	
Principal Heads of Revenue:									
Land Revenue	15A	36	19,93,394	22,65,067	5,85,71,645	4,28,96,904	3,05,30,796	5,72,98,273	1
Opium	16A	40	35,323	89,778	6,03,150	11,95,656	4,60,72,271	7,26,233	2
Salt	17A	41	1,27,33,432	...	1,77,72,809	1,91,25,389	1,11,77,530	...	3
Stamps	18	43	10,87,069	7,71,258	1,64,40,169	1,17,52,860	2,49,65,250	1,25,87,467	4
Excise	19	44	40,30,744	5,78,525	4,64,44,809	3,78,27,375	1,76,63,711	1,59,26,464	5
Provincial Rates	20	45	557	535	...	...	1,12,434	1,46,456	6
Customs	21A	47	1,00,515	...	1,08,30,800	7,17,37,138	7,60,72,157	4,40,[illegible]29	7
Income Tax	22	53	67,38,796	3,88,234	1,05,18,633	3,89,88,235	3,50,84,642	72,[illegible]2,030	8
Forest	23	54	19,61,215	3,81,322	47,91,460	1,04,94,031	19,44,104	66,37,167	9
Registration	24	56	59,355	59,968	27,38,200	11,42,324	19,17,737	7,75,235	10
Tributes from Indian States	25	58	18,99,750	...	44,96,519	11,97,415	67,701	3,21,000	11
TOTAL			3,06,40,150	45,34,687	17,32,08,284	23,63,57,327	24,26,08,333	10,20,70,654	12
Interest	26	61	82,38,121	34,141	13,05,777	20,72,931	17,29,537	11,90,755	13
Posts and Telegraphs.	29	70	7,99,49,507	...	...	...	...	...	14
Mint	30	82	71,59,351	...	...	2,02,41,766	...	...	15
Receipts by Civil Departments:									
Law and Justice	33A	90	13,89,757	2,88,233	21,30,529	13,36,934	26,01,258	16,06,389	16
Police	34A	93	49,842	17,599	5,50,520	1,08,637	2,52,169	1,22,357	17
Ports and Pilotage	35A	95	...	...	124	1,73,142	12,36,651	...	18
Education	36A	97	82,580	23,275	3,79,834	5,95,322	9,83,109	7,02,550	19
Medical	38A	99	20,590	768	3,36,042	4,80,386	4,15,812	95,995	20
Sanitation	38C	100	1,01,644	...	45,787	12,411	6,509	46,739	21
Agriculture	40A	102	6,04,031	7,260	2,49,893	2,86,849	1,67,583	2,63,763	22
Scientific and Miscellaneous Departments	40C	102	2,31,976	249	15,60,120	1,12,276	13,64,422	16,452	23
TOTAL			24,80,420	3,37,384	52,52,849	31,05,957	70,27,513	28,54,245	24
Miscellaneous:									
Receipts in Aid of Superannuation, etc.	43A	115	3,73,649	30,290	2,91,376	7,02,184	2,46,413	2,55,262	25
Stationery and Printing	44A	117	6,63,129	15,889	1,92,035	1,08,211	1,72,803	2,17,031	26
Exchange	45	121	7,25,16,177	...	...	...	...	...	27
Miscellaneous	46A	122	1,78,43,748	1,35,800	2,94,014	7,62,217	10,52,605	5,79,336	28
TOTAL			9,13,96,703	1,81,979	7,77,425	16,62,612	14,71,821	10,51,629	29
Railways:									
State Railways (Gross Receipts)	52	140	76,21,39,459	...	...	...	...	...	30
Deduct—Working Expenses	52	141	*37,06,49,703*	...	...	...	...	...	31
Surplus profits paid to Companies, etc.	53A	143	*1,89,63,551*	...	...	...	...	...	32
Net Receipts			37,25,26,205	...	...	...	...	...	33
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	56	147	1,78,845	...	...	...	...	...	34
TOTAL			37,27,05,050	...	...	...	...	...	35
Irrigation:									
Major Works: Direct Receipts	59	158	...	12,68,258	3,37,513	12,51,056	3,04,875	1,12,04,821	36
Portion of Land Revenue due to Irrigation	61	166	...	1,03,281	1,05,47,031	19,55,908	...	20,87,515	37
Minor Works and Navigation	62A	180	56,831	...	2,92,622	3,56,168	9,97,857	3,28,505	38
TOTAL			56,831	13,71,539	1,11,77,166	35,63,132	13,02,732	1,36,20,841	39
Other Public Works:									
Civil Works	65	197	1,80,607	1,67,126	5,38,230	5,03,639	10,94,171	5,74,538	40
Military Receipts:									
Army:									
Effective	67A	219	2,24,14,296	...	...	...	...	...	41
Non-Effective	67A	219	12,23,619	...	...	...	...	...	42
Marine	68A	254	60,86,575	...	...	...	...	...	43
Military Works:									
Under Director General, Military Works	69	256	14,82,808	...	...	...	...	...	44
Under Indian Munitions Board	69A	256	43,569	...	...	...	...	...	45
TOTAL			3,12,50,867	...	...	...	...	...	46
Total Revenue			62,40,57,607	66,26,856	19,22,59,731	26,75,07,364	25,52,34,107	12,13,62,662	47

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services, Military Works, the Survey and other Departments under the direct Administration of the Governor-General in Council, the Revenue and Charges of

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1919.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	2,85,18,710	5,14,52,179	1,63,37,732	1,75,89,025	88,95,439	31,63,49,164	21,089,944	...	21,089,944
2	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,36,670	3,289,111	...	3,289,111
3	...	33,58,470	1,278	...	832	6,41,69,830	4,277,989	...	4,277,989
4	61,38,029	34,78,424	74,17,444	42,07,870	14,33,793	9,02,84,633	6,018,976	...	6,018,976
5	1,05,17,547	96,97,001	1,23,92,529	1,23,56,249	59,27,819	17,33,62,773	11,557,518	...	11,557,518
6	30,700	...	95,355	...	34,143	4,20,180	28,012		28,012
7	23,323	2,17,67,492	710	6,75,343	1,61,807	18,18,09,614	12,120,641	...	12,120,641
8	40,32,503	78,54,676	27,62,375	18,84,060	9,12,756	11,63,76,940	7 758,462	...	7,758,462
9	21,54,178	1,25,28,852	9,44,763	34,88,422	14,93,318	4,68,18,832	3,121,255	...	3,121,255
10	40,6,133	2,29,345	6,84,651	4,83,971	92,855	85,89,774	572,652	...	572,652
11	1,44,941	4,50,691	85,500	2,01,687	50,100	89,15,304	594,354	...	594,354
12	5,29,70,932	11,14,24,861	4,12,52,451	4,15,41,364	1,98,24,671	1,05,64,33,714	70,428,914	...	70,428,914
13	5,66,924	2,33,397	1,27,914	1,86,208	1,27,015	1,58,12,720	1,054,182	2,775,240	3,829,422
14	...	...	...	...	...	7,99,49,507	5,329,967	13,000	5,342,967
15	...	...	...	...	...	2,74,01,117	1,826,741	73	1,826,814
16	13,29,258	9,94,415	13,29,010	7,35,840	2,48,434	1,39,90,057	932,671	...	932,671
17	1,85,789	5,94,878	7,56,850	20,210	1,28,704	27,87,555	185,837	...	185,837
18	...	5,72,689	...	...	38	19,82,644	132,176	...	132,176
19	5,33,073	3,79,874	3,75,996	2,72,603	2,36,288	45,64,504	304,300	...	304,300
20	75,548	1,38,205	79,743	9,908	8,777	16,61,774	110,785	231	111,016
21	1,61,494	10,649	17,859	34,189	68,316	5,05,597	33,706	...	33,706
22	7,01,139	20,562	69,197	1,57,599	13,665	25,41,541	169,436	...	169,436
23	29,608	7,693	1,106	43,368	8,412	33,75,682	225,046	614	225,660
24	30,15,909	27,18,965	26,29,761	12,73,717	7,12,634	3,14,09,354	2,093,957	845	2,094,802
25	1,90,483	99,639	1,20,591	3,47,295	37,426	26,94,608	179,641	37,506	217,147
26	1,78,172	58,045	40,699	63,476	5,878	18,05,368	120,358	...	120,358
27	...	...	...	...	...	7,25,16,177	4,834,412	...	4,834,412
28	14,63,252	4,21,490	2,02,670	2,36,439	44,367	2,30,35,938	1,535,729	20,812	1,556,541
29	18,31,907	5,79,174	3,63,960	6,47,210	87,671	10,00,52,091	6,670,140	58,318	6,728,458
30	...	...	...	...	1,21,535	76,22,60,994	50,817,400	20,595	50,837,995
31	...	...	...	...	*1,17,079*	*37,07,66,782*	*24,717,786*	...	*24,717,786*
32	...	...	...	...	...	*1,89,63,551*	*1,264,237*	...	*1,264,237*
33	...	...	...	...	4,456	37,25,30,661	24,835,377	20,595	24,855,972
34	...	...	...	...	...	1,78,845	11,923	94,344	106,267
35	...	...	...	...	4,456	37,27,09,506	24,847,300	114,939	24,962,239
36	2,77,26,590	19,42,013	27,33,954	3,22,189	...	4,70,91,269	3,139,418	...	3,139,418
37	1,36,04,267	2,61,404	...	7,748	...	2,85,67,154	1,904,477	...	1,904,477
38	9,24,848	14,42,294	71,041	69,012	...	45,39,178	302,612	...	302,612
39	4,22,55,705	36,45,711	28,04,995	3,98,949	...	8,01,97,601	5,346,507	...	5,346,507
40	5,32,053	4,62,241	5,30,119	4,23,024	2,08,995	52,14,743	347,649	...	347,649
41									
42	...	...	...	...	...	2,24,14,296	1,494,286	231,740	1,726,026
43	...	...	...	...	...	12,23,619	81,575	34,841	116,416
	...	...	...	...	...	60,86,575	4,05,772	...	405,772
44	...	...	...	...	...	14,82,808	98,854	...	98,854
45	...	...	...	...	...	43,569	2,904	...	2,904
46	...	...	...	...	...	3,12,50,867	2,083,391	266,581	2,349,972
47	10,11,73,430	11,90,64,349	4,77,09,200	4,44,70,472	2,09,65,442	1,80,04,31,220	120,028,748	3,228,996	123,257,744

Northern India Salt Department, the Postal and Telegraph Department, the Calcutta Mint, the transactions relating to Imperial Railways, the Districts of Coorg, Ajmer, Delhi, etc., and expenses of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Direct Demand on the Revenues:									
Refunds and Drawbacks	13	33	65,16,996	26,427	12,76,490	62,53,338	26,78,129	3,76,096	1
Assignments and Compensations	14	35	27,65,514	19,767	12,66,801	1,10,44,553	2,39,115	3,09,581	2
Charges in respect of collection, *viz.*:—									
Land Revenue	15B	39	7,78,703	6,91,580	1,29,89,162	1,01,95,691	57,71,019	1,02,20,896	3
Opium (including cost of Production)	16C	41	3,347	...	...	...	33,383	1,95,72,603	4
Salt (including cost of Production)	17C	42	22,20,861	...	25,72,432	30,74,188	2,71,632	...	5
Stamps	18	43	—14,88,570	28,949	4,83,248	3,41,159	6,72,530	2,71,924	6
Excise	19	44	1,34,862	16,938	21,05,612	12,99,273	10,57,500	4,97,366	7
Provincial Rates	20	45	...	...	...	...	...	...	8
Customs	21B	52	...	...	4,49,589	18,61,464	13,85,874	...	9
Income Tax	22	53	7,071	1,211	89,905	2,84,182	2,06,093	35,585	10
Forest	23	55	15,63,489	2,07,357	31,82,521	78,72,196	8,25,835	45,98,962	11
Registration	24	56	18,997	14,912	15,10,167	4,84,838	11,33,912	3,09,182	12
TOTAL			1,25,21,270	10,07,141	2,59,25,927	4,27,10,882	1,42,75,022	3,61,92,195	13
Interest:									
Interest on Debt			12,28,64,081	...	3,74,983	7,08,440	4,56,074	13,79,065	14
Deduct—Amounts chargeable to Railways (*a*)			*6,99,25,735*	...	...	...	...	...	15
Amounts chargeable to Irrigation			*2,12,22,106*	...	...	...	...	...	16
Remainder chargeable on Ordinary Debt	27	63	3,17,16,240	...	3,74,983	7,08,440	4,56,074	13,79,065	17
Interest on other Obligations	28	67	1,40,76,054	209	2,75,924	5,11,218	2,56,665	10,74,034	18
TOTAL			4,57,92,294	209	6,50,907	12,19,658	7,12,739	24,53,099	19
Posts and Telegraphs	29	74	5,62,29,585	...	...	...	...	...	20
Mint	30	82	21,80,607	...	...	18,36,254	...	...	21
Salaries and Expenses of Civil Departments:									
General Administration	32	86	83,84,000	3,73,636	23,06,134	32,55,375	31,10,036	23,58,329	22
Law and Justice	33B	91	30,01,484	10,47,513	1,11,13,665	81,69,786	1,41,83,369	1,00,78,635	23
Police	34B	94	26,24,281	26,05,248	1,21,14,821	1,19,33,534	1,32,25,406	1,33,20,228	24
Ports and Pilotage	35B	95	...	...	44,124	1,28,459	12,85,749	...	25
Education	36B	97	11,94,356	6,99,961	1,10,20,677	1,07,65,527	86,12,234	76,81,609	26
Ecclesiastical	37	98	2,08,983	67,817	3,50,675	3,77,867	1,92,408	2,68,869	27
Medical	38B	99	12,01,125	1,49,132	26,91,352	25,31,495	29,01,028	15,81,469	28
Sanitation	38D	100	11,44,216	1,71,819	15,61,697	8,16,326	7,71,020	19,14,786	29
Political	39	101	3,03,08,666	48,42,184	1,89,091	11,23,221	2,92,222	1,42,459	30
Agriculture	40B	102	11,81,980	91,221	15,56,055	18,55,006	14,26,033	17,53,523	31
Scientific and Miscellaneous Depts.	40D	104	39,89,159	22,831	17,73,460	4,57,125	25,49,869	1,99,290	32
TOTAL			5,32,38,250	1,00,71,362	4,47,21,751	4,14,13,721	4,85,49,374	3,92,99,197	33
Miscellaneous Civil Charges:									
Territorial and Political Pensions	41	114	2,02,221	77,775	2,75,777	4,67,280	6,93,011	7,47,412	34
Civil Furlough and Absentee Allowances	42	114	3,518	...	21,791	15,438	419	...	35
Superannuation Allowances and Pensions	43B	116	15,84,167	1,96,915	36,54,357	43,54,295	35,67,579	39,39,623	36
Stationery and Printing	44B	117	48,16,739	1,30,623	21,75,214	27,03,929	15,08,589	10,10,581	37
Miscellaneous	46B	123	28,32,611	58,590	7,09,013	24,80,908	9,07,947	7,97,908	38
TOTAL			94,39,256	4,63,903	68,36,152	1,00,21,850	66,77,545	64,95,524	39
Famine Relief and Insurance:									
Famine Relief	47	126	24,687	...	93,256	27,19,946	34,710	12,51,553	40
Construction of Protective Railways	48	127	—286	...	...	...	...	...	41
Construction of Protective Irrigation Works	48A	131	...	...	2,13,652	26,61,875	3,558	4,37,404	42
Reduction or Avoidance of Debt	49	134	56,85,032	...	...	...	...	...	43
TOTAL			57,09,433	...	3,06,908	53,81,821	38,268	16,88,957	44
Carried over			18,51,10,695	1,15,42,615	7,84,41,645	10,25,84,186	7,02,52,948	8,61,28,972	45

	India.	India converted into £ at ₹15=£1.	England.	Total.
(*a*) Included under the following heads:—	₹	£	£	£
State Railways—Interest on Debt	6,96,37,191	4,642,479	3,558,238	8,200,717
Interest chargeable against Companies on Advances	2,88,544	19,236	81,250	100,486
	6,99,25,735	4,661,715	3,639,488	8,301,203

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1919—*contd.*

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	2,40,852	11,52,268	1,33,349	95,175	1,20,257	1,88,69,377	1,257,958	...	1,257,958
2	94,479	200	94,342	25,51,279	58,039	1,84,43,670	1,229,578	...	1,229,578
3	49,40,762	70,42,727	31,26,532	42,48,005	15,39,315	6,15,44,392	4,102,960	1,373	4,104,333
4	...	...	...	...	...	1,96,09,333	1,307,289	596	1,307,885
5	...	46,846	76,815	...	880	82,63,654	550,910	2,190	553,100
6	1,95,821	1,01,128	2,24,171	1,22,920	46,818	10,00,098	66,673	153,248	219,921
7	2,34,450	13,05,586	6,40,824	5,45,415	2,37,087	80,74,913	538,328	200	538,528
8	...	...	...	...	...	...	...	...	...
9	...	8,33,478	15,382	...	...	45,45,787	303,052	120	303,172
10	58,318	62,811	46,621	38,022	4,344	8,34,463	55,631	...	55,631
11	17,95,804	56,91,982	4,30,849	20,15,547	6,90,961	2,88,75,503	1,925,034	1,877	1,926,911
12	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,51,577	290,105	...	290,105
13	76,94,705	1,63,43,651	51,87,649	97,88,835	27,65,490	17,44,12,767	11,627,518	159,604	11,787,122
14	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	12,66,01,889	8,440,126	8,400,805	16,840,931
15	...	...	...	...	...	*6,99,25,735*	*4,661,715*	*3,639,488*	*8,301,203*
16	...	...	...	...	...	*2,12,22,106*	*1,414,808*	*124,596*	*1,539,404*
17	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	3,54,54,048	2,363,603	4,636,721	7,000,324
18	2,10,703	1,73,627	1,41,598	1,30,767	50,680	1,69,01,479	1,126,766	...	1,126,766
19	3,93,611	3,51,578	2,52,074	3,31,958	1,97,400	5,23,55,527	3,490,369	4,636,721	8,127,090
20	...	...	...	...	...	5,62,29,585	3,748,639	226,315	3,974,954
21	...	...	...	...	...	40,16,861	267,791	38,019	305,810
22	16,34,263	23,40,603	16,96,748	11,90,990	7,67,517	2,74,17,634	1,827,842	661,872	2,489,714
23	69,59,176	63,28,713	64,55,603	40,93,725	14,35,514	7,28,67,183	4,857,812	1,123	4,858,935
24	71,19,367	1,51,00,386	53,81,476	39,14,477	42,98,235	9,16,37,459	6,109,164	562	6,109,726
25	...	17,82,514	5,460	...	75,803	33,22,109	221,474	60	221,534
26	53,55,779	42,29,148	44,45,117	37,71,851	16,09,943	5,93,86,202	3,959,080	15,446	3,974,526
27	2,76,295	1,26,643	37,013	1,19,009	24,694	20,50,273	136,685	107	136,792
28	11,67,299	18,66,558	9,03,601	9,32,116	6,00,248	1,65,25,423	1,101,695	7,842	1,109,537
29	8,06,046	8,44,684	3,69,750	7,87,518	2,56,548	94,44,410	629,627	625	630,252
30	7,24,540	12,60,796	55,110	38,948	5,09,765	3,94,87,002	2,632,467	21,402	2,653,869
31	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,22,86,921	819,128	3,974	823,102
32	1,68,711	1,44,624	71,326	2,48,326	1,15,624	97,40,345	649,357	30,874	680,231
33	2,58,95,698	3,48,84,355	2,00,50,969	1,60,35,120	1,00,05,164	34,41,64,961	22,944,331	743,887	23,688,218
34	69,825	1,26,482	55,317	1,70,124	8,301	28,93,525	192,902	—7,678	185,224
35	...	...	11,238	...	121	52,525	3,501	137,408	140,909
36	26,05,513	14,41,545	10,42,111	10,59,604	3,41,784	2,37,87,493	1,585,833	1,939,367	3,525,200
37	8,65,407	7,53,045	6,37,545	3,77,993	1,43,874	1,51,23,539	1,008,236	101,500	1,109,736
38	20,27,962	5,43,830	2,19,594	2,79,066	4,88,323	1,13,45,752	756,383	575,324	1,331,707
39	55,68,707	28,64,902	19,65,805	18,86,787	9,82,403	5,32,02,834	3,546,855	2,745,921	6,292,776
40	66,081	...	75,723	3,50,494	64	46,16,514	307,767	...	307,767
41	...	...	...	...	...	—286	—19	...	—19
42	...	...	1,32,990	12,35,166	...	46,84,645	312,309	940	313,249
43	...	...	...	...	...	56,85,032	379,003	...	379,003
44	66,081	...	2,08,713	15,85,660	64	1,49,85,905	999,060	940	1,000,000
45	3,96,18,802	5,44,44,486	2,76,65,210	2,96,28,360	1,39,50,521	69,93,68,440	46,624,563	8,551,407	55,175,970

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Number of item.
			₹	₹	₹	₹	₹	₹	
Brought forward from page 8.			18,51,10,695	1,15,42,615	7,84,41,645	10,25,84,186	7,02,52,948	8,61,28,972	1
Railways:									
State Railways:									
Interest on Debt . .	27	63	6,96,37,191	...	...	...	...	...	2
Annuities in purchase of Railways . . .	53A	142	...	...	...	...	...	...	3
Sinking Funds . .	53A	142	...	...	...	...	...	...	4
Interest chargeable against Companies on advances.	54	146	2,88,544	...	...	...	...	...	5
Interest on Capital deposited by Companies .	55	147	7,51,163	...	...	...	...	...	6
Subsidized Companies: Land, etc. . . .	57	149	3,01,684	...	...	...	...	5,000	7
Miscellaneous Railway Expenditure . . .	58	152	44,24,379	...	...	...	...	244	8
TOTAL .			7,54,02,961	...	...	...	...	5,244	9
Irrigation:									
Major Works:									
Working Expenses . .	60	159	...	8,31,219	20,64,667	19,07,180	2,31,084	34,46,871	10
Interest on Debt . .	27	63	—18,68,949	9,25,512	31,20,791	28,08,285	3,78,273	41,61,116	11
Minor Works and Navigation	63	183	2,17,780	3,97,459	44,20,276	31,12,498	25,92,068	5,31,939	12
TOTAL .			—16,51,169	21,54,190	96,05,734	78,27,963	32,01,425	81,39,926	13
Other Public Works:									
Construction of Railways charged to Provincial Revenues . . .	64	196	...	...	...	...	...	1,01,592	14
Civil Works . .	66	201	37,92,096	18,08,063	1,06,75,658	1,28,22,948	1,15,74,522	72,52,175	15
TOTAL .			37,92,096	18,08,063	1,06,75,658	1,28,22,948	1,15,74,522	73,53,767	16
Military Services:									
Army:									
Effective . . .	67B	221	55,24,22,813	...	...	...	...	...	17
Non-Effective . .	67B	221	1,59,18,060	...	...	...	...	...	18
Marine	68B	255	81,72,523	...	...	...	...	...	19
Military Works:									
Under Director General Military Works (a) .	70	257	4,16,54,945	...	...	...	...	...	20
Under Indian Munitions Board . . .	70	257	10,32,778	...	...	...	...	...	21
TOTAL .			61,92,01,119	...	...	...	...	...	22
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL .			88,18,55,702	1,55,04,868	9,87,23,037	12,32,35,097	8,50,28,895	10,16,27,909	23
Add—Portion of Allotments to Provincial Governments not spent by them in the year . .	72	263	...	...	9,20,121	48,73,587	4,35,872	7,32,237	24
Deduct—Portion of Provincial Expenditure defrayed from provincial Balances .	72	263	...	...	...	...	...	...	25
Total Expenditure charged against Revenue. . .			88,18,55,702	1,55,04,868	9,96,43,158	12,81,08,684	8,54,64,767	10,23,60,146	26
Railway Irrigation and other Capital not charged to Revenue:									
Capital Outlay on Railway Irrigation and other Works:									
State Railways . .	73	267	6,33,80,361	...	...	...	...	...	27
Irrigation Works . .	73	267	...	8,695	5,69,356	—2,46,384	...	5,82,487	28
Initial Expenditure on New Capital at Delhi .	80	307	42,66,828	...	...	...	...	...	29
TOTAL			6,76,47,189	8,695	5,69,356	—2,46,384	...	5,82,487	30

(a) Includes expenditure on Special Defence Works which was previously recorded under a separate head.

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1919.

Number of item.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	£	£	£
1	3,96,18,802	5,44,44,486	2,76,65,210	2,96,28,360	1,39,50,521	69,93,68,440	46,624,563	8,551,407	55,175,970
2	...	...	...	...	...	6,96,37,191	4,642,479	3,558,238	8,200,717
3	...	...	...	...	...	...	...	(a)3,357,595	3,357,595
4	...	...	...	...	...	...	...	242,886	242,886
5	...	...	...	...	...	2,88,544	19,236	81,250	100,486
6	...	...	...	...	...	7,51,163	50,078	2,126,597	2,176,675
7	...	...	...	...	5,112	3,11,796	20,786	...	20,786
8	...	...	...	...	327	44,24,950	294,997	...	294,997
9	...	...	...	...	5,439	754,13,644	5,027,576	9,366,566	14,394,142
10	1,03,03,276	7,14,675	14,34,961	4,12,261	...	2,13,46,194	1,423,080	...	1,423,080
11	75,68,775	9,29,526	21,07,514	10,91,263	...	2,12,22,106	1,414,808	124,596	1,539,404
12	13,49,131	12,84,867	2,92,876	5,34,915	31,376	1,47,65,185	984,345	...	984,345
13	1,92,21,182	29,29,068	38,35,351	20,38,439	31,376	5,73,33,485	3,822,233	124,596	3,946,829
14	...	...	...	...	—20,950	80,642	5,376	...	5,376
15	88,06,850	93,87,780	69,02,572	78,06,647	33,16,262	8,41,45,573	5,609,705	36,790	5,646,495
16	88,06,850	93,87,780	69,02,572	78,06,647	32,95,312	8,42,26,215	5,615,081	36,790	5,651,871
17	...	...	...	...	...	55,24,22,813	36,828,187	2,414,118	39,242,305
18	...	...	...	...	...	1,59,18,060	1,061,204	2,503,784	3,564,988
19	...	...	...	...	...	81,72,523	544,835	582,811	1,127,646
20	...	...	...	...	...	4,16,54,945	2,776,996	49,423	2,826,419
21	...	...	...	...	...	10,32,778	68,852	...	68,852
22	...	...	...	...	...	61,92,01,119	41,280,074	5,550,136	46,830,210
23	6,76,46,834	6,67,61,334	3,84,03,133	3,94,73,446	1,72,82,648	1,53,55,42,903	102,369,527	23,629,495	125,999,022
24	36,43,564	36,86,945	11,85,930	...	16,81,066	1,71,59,322	1,143,955	...	1,143,955
25	...	...	...	*9,72,354*	...	*9,72,354*	*64,824*	...	*64,824*
26	7,12,90,398	7,04,48,279	3,95,89,063	3,85,01,092	1,89,63,714	1,55,17,29,871	103,448,658	23,629,495	127,078,153
27	...	...	...	...	...	6,33,80,361	4,225,357	632,142	4,857,499
28	11,48,019	3,69,076	—4,415	11,05,790	...	35,32,624	235,509	1,213	236,722
29	...	...	...	...	...	42,66,828	284,455	1,338	285,793
30	11,48,019	3,69,076	—4,415	11,05,790	...	7,11,79,813	4,745,321	634,693	5,380,014

(a) According to actuarial calculation, the amounts of Capital redeemed in the year 1918-19 in respect of the whole amounts of Annuity which have not been exchanged for India Stock are as follows—*vide* Account No. 74 J., page 282:—

	£
East Indian Railway Annuity	257,044
Eastern Bengal Railway Annuity	25,827
Scinde Punjab and Delhi Railway Annuity	79,301
Great Indian Peninsula Railway Annuity	536,925
Madras Railway Annuity	128,929
	1,028,026

No. 4.—STATEMENT showing the details of EXPENDITURE.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Charges in respect of collection, *viz.*—			
Land Revenue	6	1,367	1,373
Opium	596	...	596
Salt	2,190	...	2,190
Stamps	153,248	...	153,248
Excise	200	...	200
Customs	120	...	120
Forest	232	1,645	1,877
TOTAL	156,592	3,012	159,604
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	4,636,721	4,636,721
Posts and Telegraphs	145,247	81,068	226,315
Mint	36,324	1,695	38,019
Salaries and Expenses of Civil Departments:			
General Administration	268,301	393,571	661,872
Law and Justice	587	536	1,123
Police	304	258	562
Ports and Pilotage	...	60	60
Education	...	15,446	15,446
Ecclesiastical	...	107	107
Medical	6,921	921	7,842
Sanitation	...	625	625
Political	3,539	17,863	21,402
Agriculture	2,538	1,436	3,974
Scientific and Miscellaneous Departments	24,083	6,791	30,874
TOTAL	306,273	437,614	743,887
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	—7,678	—7,678
Civil Furlough and Absentee Allowances	...	137,408	137,408
Superannuation Allowances and Pensions	...	1,939,367	1,939,367
Stationery and Printing	93,582	7,918	101,500
Miscellaneous	...	575,324	575,324
TOTAL	93,582	2,652,339	2,745,921
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	940	...	940
Carried over	738,958	7,812,449	8,551,407

in ENGLAND for the Year ended 31st March 1919.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	738,958	7,812,449	8,551,407
Railways:			
State Railways:			
Interest on Debt	...	3,558,238	3,558,238
Annuities in purchase of Railways	...	3,357,595	3,357,595
Sinking Funds	...	242,886	242,886
Interest chargeable against Companies on Advances	...	81,250	81,250
Interest on Capital deposited by Companies	...	2,126,597	2,126,597
TOTAL	...	9,366,566	9,366,566
Irrigation:			
Major Works:			
Interest on Debt	...	124,596	124,596
Minor Works and Navigation	...	...	...
TOTAL	...	124,596	124,596
Other Public Works:			
Civil Works	2,349	34,441	36,790
Military Services:			
Army:			
Effective	904,633	1,509,485	2,414,118
Non-Effective	...	2,503,784	2,503,784
Marine:			
Effective	449,354	105,978	555,332
Non-Effective	...	27,479	27,479
Military Works: Under Director General, Military Works	49,423	...	49,423
TOTAL	1,403,410	4,146,726	5,550,136
Total Expenditure charged against Revenue:	2,144,717	21,484,778	23,629,549
Expenditure not charged to Revenue:			
Capital Outlay on Railways, Irrigation and other Works:			
State Railways	626,316	5,826	632,142
Irrigation Works	1,213	...	1,213
Initial Expenditure on the New Capital at Delhi	1,338	...	1,338
TOTAL £	628,867	5,826	634,693

No. 5.—ACCOUNT of the REVENUE in *India* in the two

[Rupees converted into £

HEADS OF REVENUE. For distribution by Provinces, see Accounts 7 and 9, for Imperial and Provincial, respectively.	INDIA. Imperial.	Provincial.	TOTAL.
	£	£	£
Principal Heads of Revenue:			
Land Revenue	10,155,218	10,934,726	21,089,944
Opium	3,289,111	...	3,289,111
Salt	4,277,989	...	4,277,989
Stamps	3,071,432	2,947,544	6,018,976
Excise	3,207,184	8,350,334	11,557,518
Provincial Rates	73	27,939	28,012
Customs	12,120,641	...	12,120,641
Income Tax	5,180,047	2,578,415	7,758,462
Forest	156,169	2,965,086	3,121,255
Registration	7,955	564,697	572,652
Tributes from Indian States	594,354	...	594,354
TOTAL	42,060,173	28,368,741	70,428,914
Interest	794,108	260,074	1,054,182
Posts and Telegraphs	5,329,967	...	5,329,967
Mint	1,826,741	...	1,826,741
Receipts by Civil Departments:			
Law and Justice	111,866	820,805	932,671
Police	4,496	181,341	185,837
Ports and Pilotage	...	132,176	132,176
Education	7,057	297,243	304,300
Medical	1,424	109,361	110,785
Sanitation	6,776	26,930	33,706
Agriculture	40,753	128,683	169,436
Scientific and Miscellaneous Departments	15,482	209,564	225,046
TOTAL	187,854	1,906,103	2,093,957
Miscellaneous:			
Receipts in Aid of Superannuation, etc.	88,707	90,934	179,641
Stationery and Printing	53,998	66,360	120,358
Exchange	4,834,412	...	4,834,412
Miscellaneous	1,322,433	213,296	1,535,729
TOTAL	6,299,550	370,590	6,670,140
Carried over	56,498,393	30,905,508	87,403,901

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1919.

at R 15=£1.]

HEADS OF REVENUE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward .	56,498,393	30,905,508	87,403,901
Railways:			
State Railways (Gross Receipts)	50,809,297	8,103	50,817,400
Deduct—Working Expenses	*24,709,980*	*7,806*	*24,717,786*
" Surplus Profits paid to Companies, etc. . . .	*1,264,237*	...	*1,264,237*
Net Receipts	24,835,080	297	24,835,377
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest)	11,923	...	11,923
TOTAL .	24,847,003	297	24,847,300
Irrigation:			
Major Works:			
Direct Receipts	1,353,909	1,785,509	3,139,418
Portion of Land Revenue due to Irrigation	1,034,237	870,240	1,904,477
Minor Works and Navigation	106,970	195,642	302,612
TOTAL .	2,495,116	2,851,391	5,346,507
Other Public Works:			
Civil Works	53,991	293,658	347,649
Military Receipts:			
Army:			
Effective	1,494,286	...	1,494,286
Non-Effective	81,575	...	81,575
Marine	405,772	...	405,772
Military Works:			
Under Director General, Military Works	98,854	...	98,854
Under Indian Munitions Board	2,904	...	2,904
TOTAL .	2,083,391	...	2,083,391
Transfer between Imperial and Provincial Revenues .	—2,269,168	2,269,168	...
GRAND TOTAL REVENUE £	83,708,726	36,320,022	120,028,748

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the two

Rupees converted into £

HEADS OF EXPENDITURE. For distribution by Provinces, see Accounts 8 and 10 for Imperial and Provincial, respectively.	INDIA. Imperial.	Provincial.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	1,113,209	144,749	1,257,958
Assignments and Compensations	507,512	722,066	1,229,578
Charges in respect of collection, *viz.*—			
Land Revenue	279,250	3,823,710	4,102,960
Opium (including cost of Production)	1,307,289	...	1,307,289
Salt (including cost of Production)	550,910	...	550,910
Stamps	—15,317	81,990	66,673
Excise	159,702	378,626	538,328
Provincial Rates	...	...	...
Customs	303,052	...	303,052
Income Tax	28,428	27,203	55,631
Forest	118,057	1,806,977	1,925,034
Registration	2,261	287,844	290,105
TOTAL	4,354,353	7,273,165	11,627,518
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	2,114,416	249,187	2,363,603
Interest on other Obligations	1,126,766	...	1,126,766
TOTAL	3,241,182	249,187	3,490,369
Posts and Telegraphs	3,748,639	...	3,748,639
Mint	267,791	...	267,791
Salaries and Expenses of Civil Departments:			
General Administration	869,453	958,389	1,827,842
Law and Justice	269,933	4,587,879	4,857,812
Police	348,635	5,760,529	6,109,164
Ports and Pilotage	...	221,474	221,474
Education	126,288	3,832,792	3,959,080
Ecclesiastical	136,685	...	136,685
Medical	90,017	1,011,678	1,101,695
Sanitation	87,736	541,891	629,627
Political	2,442,992	189,475	2,632,467
Agriculture	84,880	734,248	819,128
Scientific and Miscellaneous Departments	270,141	379,216	649,357
TOTAL	4,726,760	18,217,571	22,944,331
Miscellaneous Civil Charges:			
Territorial and Political Pensions	192,902	...	192,902
Civil Furlough and Absentee Allowances	3,501	...	3,501
Superannuation Allowances and Pensions	130,920	1,454,913	1,585,833
Stationery and Printing	460,780	547,456	1,008,236
Miscellaneous	299,024	457,359	756,383
TOTAL	1,087,127	2,459,728	3,546,855
Carried over	17,425,852	28,199,651	45,625,503

divisions, IMPERIAL and PROVINCIAL, for the Year ended 31st March 1919.
Rs. 15=£1.

HEADS OF EXPENDITURE.	INDIA.		
	Imperial.	Provincial.	TOTAL.
	£	£	£
Brought forward	17,425,852	28,199,651	45,625,503
Famine Relief and Insurance:			
Famine Relief	231,257	76,510	307,767
Construction of Protective Railways	—19	...	—19
Construction of Protective Irrigation Works	312,309	...	312,309
Reduction or Avoidance of Debt	379,003	...	379,003
TOTAL	922,550	76,510	999,060
Railways:			
State Railways:			
Interest on Debt	4,642,479	...	4,642,479
Interest Chargeable against Companies on Advances	19,236	...	19,236
Interest on Capital deposited by Companies	50,078	...	50,078
Subsidized Companies: Land, etc.	20,112	674	20,786
Miscellaneous Railway Expenditure	294,959	38	294,997
TOTAL	5,026,864	712	5,027,576
Irrigation:			
Major Works:			
Working Expenses	689,440	733,640	1,423,080
Interest on Debt	670,586	744,222	1,414,808
Minor Works and Navigation	310,623	673,722	984,345
TOTAL	1,670,649	2,151,584	3,822,233
Other Public Works:			
Construction of Railways charged to Provincial Revenues	...	5,376	5,376
Civil Works	802,647	4,807,058	5,609,705
TOTAL	802,647	4,812,434	5,615,081
Military Services:			
Army:			
Effective			
Non-Effective	36,828,187	...	36,828,187
Marine	1,061,204	...	1,061,204
Military Works:	544,835	...	544,835
Under Director General, Military Works	2,776,996	...	2,776,996
Under Indian Munitions Board	68,852	...	68,852
TOTAL	41,280,074	...	41,280,074
TOTAL	67,128,636	35,240,891	102,369,527
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	1,143,955	1,143,955
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*64,824*	*64,824*
GRAND TOTAL EXPENDITURE	67,128,636	36,320,022	103,448,658

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the year ended 31st March 1919.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£ 1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Principal Heads of Revenue.													
Land Revenue	19,93,394	22,65,067	2,92,85,823	1,67,07,795	1,37,33,519	3,43,45,294	1,42,59,355	1,91,31,189	73,76,399	87,90,638	44,39,807	15,23,28,280	10,155,218
Opium	35,323	89,778	6,03,159	11,95,656	4,30,72,271	7,26,233	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,36,670	3,289,111
Salt	1,27,33,432	...	1,77,72,899	1,91,25,389	1,11,77,530	...	...	33,58,470	1,278	...	832	6,41,69,830	4,277,989
Stamps	10,87,069	7,71,258	82,20,085	58,76,430	1,24,82,625	62,93,733	30,69,015	17,39,272	37,08,722	21,03,935	7,19,396	4,60,71,480	3,071,432
Excise	40,30,744	5,78,525	2,32,22,405	...	...	39,81,616	52,58,773	48,48,500	30,98,132	30,89,062	...	4,81,07,757	3,207,184
Provincial Rates	557	535	...	...	...	...	...	...	...	...	...	1,092	73
Customs	1,00,515	...	1,08,30,800	7,17,37,138	7,60,72,157	4,40,329	23,323	2,17,67,492	710	6,75,343	1,61,807	18,18,09,614	12,120,641
Income Tax	67,38,796	3,88,234	64,93,616	2,62,80,970	2,38,83,319	41,51,310	21,55,322	45,93,339	16,02,626	9,53,001	4,60,173	7,77,00,706	5,180,047
Forest	19,61,215	3,81,322	...	...	...	...	...	...	...	...	...	23,42,537	156,169
Registration	59,355	59,968	...	...	...	...	...	...	...	...	...	1,19,323	7,955
Tributes from Indian States	18,99,750	...	44,96,519	11,97,415	67,701	3,21,000	1,44,941	4,50,691	85,500	2,61,687	50,100	89,15,304	5,94,354
TOTAL	3,06,40,150	45,34,687	10,39,25,297	14,21,20,793	18,04,89,122	5,02,59,515	2,59,15,597	5,64,96,624	1,64,03,481	1,64,68,403	66,48,924	63,09,02,593	42,060,173
Interest	82,38,121	34,141	8,15,706	13,28,361	11,67,282	...	3,26,003	...	2,005	...	...	1,19,11,619	794,108
Posts and Telegraphs	7,99,49,507	...	...	...	...	...	...	...	...	...	...	7,99,49,507	5,329,967
Mint	71,59,351	...	...	2,02,41,766	...	...	...	...	...	...	...	2,74,01,117	1,826,741
Receipts by Civil Departments.													
Law and Justice	13,89,757	2,88,233	...	...	...	...	...	...	...	...	...	16,77,990	111,866
Police	49,842	17,599	...	...	...	...	...	...	...	...	...	67,441	4,496
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	82,580	23,275	...	...	...	...	...	...	...	...	...	1,05,855	7,057
Medical	20,590	768	...	...	...	...	...	...	...	...	...	21,358	1,424
Sanitation	1,01,644	...	...	...	...	...	...	...	...	...	...	1,01,644	6,776
Agriculture	6,04,031	7,260	...	...	...	...	...	...	...	...	...	6,11,291	40,753
Scientific and Miscellaneous Departments	2,31,976	249	...	...	...	...	...	...	...	...	...	2,32,225	15,482
TOTAL	24,80,420	3,37,384	...	...	...	...	...	...	...	...	...	28,17,804	187,854

Miscellaneous:													
Receipts in Aid of Superannuation, etc.	3,73,649	30,290	1,11,154	1,24,885	1,81,657	1,60,626	1,05,672	80,829	72,377	56,363	33,102	13,30,604	88,707
Stationery and Printing	6,63,129	15,889	32,765	1,202	...	18,134	77,157	441	...	...	253	8,09,975	53,998
Exchange	7,25,16,177	...	...	...	...	...	...	...	...	...	...	7,25,16,177	4,834,412
Miscellaneous	1,78,43,748	1,35,800	30,585	5,43,852	4,45,378	76,960	4,57,733	2,90,331	4,342	785	6,976	1,98,36,490	1,322,433
TOTAL	9,13,96,703	1,81,979	1,75,504	6,69,939	6,27,035	2,55,720	6,40,562	3,71,601	76,719	57,148	40,336	9,44,93,246	6,299,550
Railways:													
State Railways (Gross Receipts)	76,21,39,459	...	...	...	...	...	...	...	...	...	...	76,21,39,459	50,809,297
Deduct—Working Expenses	*37,06,49,703*	...	...	...	...	...	...	...	...	...	...	37,06,49,703	24,709,980
Surplus Profits paid to Companies, etc.	*1,89,63,551*	...	...	...	...	...	...	...	...	...	...	1,89,63,551	1,264,237
Net Receipts	37,25,26,205	...	...	...	...	...	...	...	...	...	...	37,25,26,205	24,835,080
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	1,78,845	...	...	...	...	...	...	...	...	...	...	1,78,845	11,923
TOTAL	37,27,05,050	...	...	...	...	...	...	...	...	...	...	37,27,05,050	24,847,003
Irrigation:													
Major Works:													
Direct Receipts	...	12,68,258	1,68,757	6,25,528	1,52,437	5,99,178	1,38,63,295	19,42,013	13,66,977	3,22,189	...	2,03,08,632	1,353,909
Portion of Land Revenue due to Irrigation	...	1,03,281	52,73,515	9,77,954	...	20,87,515	68,02,133	2,61,404	...	7,748	...	1,55,13,550	1,034,237
Minor Works and Navigation	56,831	...	...	1,78,084	4,98,929	24,065	8,11,130	...	35,520	...	...	16,04,559	106,970
TOTAL	56,831	13,71,539	54,42,272	17,81,566	6,51,366	27,10,758	2,14,76,558	22,03,417	14,02,497	3,29,937	...	3,74,26,741	2,495,116
Other Public Works:													
Civil Works	1,80,607	1,67,126	19,031	49,229	1,15,112	53,115	1,04,035	17,610	25,511	77,422	1,069	8,09,867	53,991
Military Receipts:													
Army:													
Effective	2,24,14,296	...	...	...	...	...	...	...	...	...	...	2,24,14,296	1,494,286
Non-Effective	12,23,619	...	...	...	...	...	...	...	...	...	...	12 23,619	81,575
Marine	60,86,575	...	...	...	...	...	...	...	...	...	...	60,86,575	405,772
Military Works:													
Under Director General, Military Works	14,82,808	...	...	...	...	...	...	...	...	...	...	14,82,808	98,854
Under Indian Munitions Board	43,569	...	...	...	...	...	...	...	...	...	...	43,569	2,904
TOTAL	3,12,50,867	...	...	...	...	...	...	...	...	...	...	3,12,50,867	208,391
Transfers between Imperial and Provincial Revenues	...	...	—25,83,008	+9,35,510	—17,16,730	—79,13,717	—46,05,425	—48,80,530	—53,27,665	—37,17,446	—41,68,510	—3,40,37,521	—2,269,168
TOTAL IMPERIAL REVENUE	62,40,57,607	66,26,856	10,47,94,302	16,71,27,164	18,13,33,187	4,53,65,391	4,37,97,330	5,42,08,722	1,25,82,548	1,32,15,464	25,21,819	1,25,56,30,890	83,708,726

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1919.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1.
Direct Demands on the Revenues:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	£
Refunds and Drawbacks	65,16,996	26,427	8,67,942	54,24,110	24,49,226	1,42,153	1,16,106	9,59,109	58,658	48,600	88,817	1,66,98,144	1,113,209
Assignments and Compensations	27,65,514	19,767	9,57,632	8,94,898	1,00,178	1,98,204	60,938	75	49,174	25,33,950	32,354	76,12,684	507,512
Charges in respect of Collection, *viz.*—													
Land Revenue	7,78,703	6,91,580	...	...	19,49,753	...	...	...	7,68,717	...	...	41,88,753	279,250
Opium (including cost of Production)	3,347	...	...	...	33,383	1,95,72,603	...	...	...	...	...	1,96,09,333	1,307,289
Salt (including cost of Production)	22,20,861	...	25,72,432	30,74,188	2,71,632	...	...	46,846	76,815	...	380	82,63,654	550,910
Stamps	—14,88,570	28,949	2,41,624	1,70,580	3,36,265	1,35,962	97,911	50,564	1,12,086	61,460	23,409	—2,29,760	—15,317
Excise	1,34,862	16,938	10,52,806	...	...	1,24,341	1,17,225	6,52,793	1,60,206	1,36,354	...	23,95,525	159,702
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	4,49,589	18,61,464	13,85,874	...	...	8,33,478	15,382	...	...	45,45,787	303,052
Income Tax	7,071	1,211	44,952	1,42,091	1,08,089	17,792	29,159	31,405	23,461	19,011	2,172	4,26,414	28,428
Forest	15,63,489	2,07,357	...	...	...	...	...	...	...	...	...	17,70,846	118,057
Registration	18,997	14,912	...	...	...	...	...	...	...	...	...	33,909	2,261
TOTAL	1,25,21,270	10,07,141	61,86,977	1,15,67,331	66,34,400	2,01,91,055	4,21,339	25,74,270	12,64,499	27,99,375	1,47,632	6,53,15,289	4,354,353
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	3,17,16,240	...	...	...	...	...	...	...	...	...	...	3,17,16,240	2,114,416
Interest on other Obligations	1,40,76,054	209	2,75,924	5,11,218	2,56,665	10,74,034	2,10,703	1,73,627	1,41,598	1,30,767	50,680	1,69,01,479	1,126,766
TOTAL	4,57,92,294	209	2,75,924	5,11,218	2,56,665	10,74,034	2,10,703	1,73,627	1,41,598	1,30,767	50,680	4,86,17,719	3,241,182
Posts and Telegraphs	5,62,29,585	...	...	...	...	...	...	...	...	...	...	5,62,29,585	3,748,639
Mint	21,80,607	...	...	18,36,254	...	...	...	...	...	...	...	40,16,861	267,701
Salaries and Expenses of Civil Departments:													
General Administration	83,84,000	3,73,636	6,35,171	9,94,504	5,16,769	4,59,662	4,07,019	6,51,002	2,57,080	2,00,794	1,62,163	1,30,41,800	869,453
Law and Justice	30,01,484	10,47,513	...	...	...	...	...	...	...	...	...	40,48,997	269,933
Police	26,24,281	26,05,248	...	...	...	...	...	...	...	...	...	52,29,529	348,635
Ports and Pilotage	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	11,94,356	6,99,961	...	...	...	...	...	...	...	...	...	18,94,317	126,288
Ecclesiastical	2,08,983	67,817	3,50,675	3,77,867	1,92,408	2,68,869	2,76,295	1,26,643	37,013	1,19,009	24,694	20,50,273	136,685
Medical	12,01,125	1,49,132	...	...	...	...	...	...	...	...	...	13,50,257	90,017
Sanitation	11,44,216	1,71,819	...	...	...	...	...	...	...	...	...	13,16,035	87,736
Political	3,03,08,666	48,42,184	97,218	5,53,416	5,184	1,13,670	7,24,540	...	...	...	...	3,66,44,878	2,442,992
Agriculture	11,81,980	91,221	...	...	...	...	...	...	...	...	...	12,73,201	84,880
Scientific and Miscellaneous Departments	39,89,159	22,831	...	...	2,150	...	...	36,001	377	...	1,598	40,52,116	270,141
TOTAL	5,32,38,250	1,00,71,362	10,83,064	19,25,787	7,16,511	8,42,201	14,07,854	8,13,646	2,94,470	3,19,803	1,88,455	7,09,01,403	4,726,760

Miscellaneous Civil Charges:													
Territorial and Political Pensions	2,02,221	77,775	2,75,777	4,67,280	6,93,011	7,47,412	69,820	1,26,482	55,317	1,70,124	8,301	28,93,525	192,902
Civil Furlough and Absentee Allowances	3,518	..	21,791	15,438	419	..	...	...	11,238	...	121	52,525	3,501
Superannuation Allowances and Pensions	15,84,167	1,96,915	39,929	30,170	71,515	19,284	14,916	193	2,913	...	3,789	19,03,791	130,920
Stationery and Printing	48,16,739	1,30,623	8,42,705	9,23,941	1,31,921	...	20,144	3,502	37,846	714	564	69,11,099	460,780
Miscellaneous	28,32,611	58,590	2,18,153	8,18,496	2,13,682	87,256	72,586	70,168	32,953	26,669	54,200	44,85,364	299,024
TOTAL	94,39,256	4,63,903	13,98,355	22,55,325	11,13,548	8,53,952	1,77,471	2,00,345	1,40,267	1,97,507	66,975	1,63,06,904	1,087,127
Famine Relief and Insurance:													
Famine Relief (a)	24,687	...	69,942	20,39,959	26,033	9,38,976	49,561	...	56,792	2,62,871	48	34,68,869	231,257
Construction of Protective Railways	—286	...	...	...	...	...	...	...	...	...	...	—286	—19
Construction of Protective Irrigation Works	...	...	2,13,652	26,61,875	3,558	4,37,404	...	...	1,32,990	12,35,166	...	46,84,045	312,309
Reduction or Avoidance of Debt (a)	56,85,032	...	...	...	...	...	...	...	...	...	...	56,85,032	379,003
TOTAL	57,09,433	...	2,83,594	47,01,834	29,591	13,76,380	49,561	...	1,89,782	14,98,037	48	1,38,38,260	922,550
Railways:													
State Railways:													
Interest on Debt	6,96,37,191	...	...	...	...	...	...	...	...	...	...	6,96,37,191	4,642,479
Interest chargeable against Companies on Advances	2,88,544	...	...	...	...	...	...	...	...	...	...	2,88,544	19,236
Interest on Capital deposited by Companies	7,51,163	...	...	...	...	...	...	...	...	...	...	7,51,163	50,078
Subsidized Companies: Land, &c.	3,01,684	...	...	...	...	...	...	...	...	...	...	3,01,684	20,112
Miscellaneous Railway Expenditure	44,24,379	...	...	...	...	...	...	...	...	...	...	44,24,379	291,959
TOTAL	7,54,02,961	...	...	...	...	...	...	...	...	...	...	7,54,02,961	5,026,864
Irrigation:													
Major Works:													
Working Expenses	...	8,31,219	10,32,334	9,53,590	1,15,542	4,12,859	51,51,638	7,14,675	7,17,481	4,12,261	...	1,03,41,599	689,440
Interest on Debt	—18,68,949	9,25,512	15,60,395	14,04,142	2,03,568	8,23,101	37,84,387	9,29,526	12,05,334	10,91,263	...	1,00,58,779	670,586
Minor Works and Navigation	2,17,780	3,97,459	3,668	15,56,249	12,96,034	1,04,548	9,37,175	...	1,46,438	...	...	46,09,351	310,623
TOTAL	—16,51,169	21,54,190	25,96,397	39,13,981	16,15,144	13,40,508	98,73,200	16,44,201	20,69,753	15,03,524	...	2,50,59,729	16,70,649
Other Public Works:													
Civil Works	37,92,096	18,08,063	3,53,918	10,16,754	11,97,988	6,84,745	17,74,170	1,86,563	3,62,042	7,97,071	66,301	1,20,39,711	802,647
Military Services:													
Army:													
Effective	55,24,22,813	...	...	...	...	...	...	...	...	...	...	55,24,22,813	36,828,287
Non-Effective	1,59,18,060	...	...	...	...	...	...	...	...	...	...	1,59,18,060	10,61,204
Marine	81,72,523	...	...	...	...	...	...	...	...	...	...	81,72,523	5,44,835
Military Works:													
Under Director General, Military Works	4,16,54,945	...	...	...	...	...	...	...	...	...	...	4,16,54,945	2,776,996
Under Indian Munitions Board	10,32,778	...	..	...	...	...	...	..	...	...	...	10,32,778	68,852
TOTAL	61,92,01,119	..	...	...	...	...	...	...	...	...	...	61,92,01,119	41,280,074
TOTAL IMPERIAL EXPENDITURE	88,18,55,702	1,55,04,868	1,21,78,229	2,77,28,484	1,15,63,847	2,63,62,875	1,39,14,298	55,92,652	44,62,411	72,46,084	5,20,091	1,00,69,29,541	67,128,636

(a) The expenditure on Famine Relief in Provinces with which regular Provincial settlements are in force is now divided between Imperial and Provincial Revenues in the proportion of 3 : 1. Formerly it was the practice for each Local Government to set aside a fixed sum annually under the head "36—Reduction or Avoidance of Debt" in the Provincial section of the accounts, a corresponding assignment being taken from Imperial to Provincial Revenues through the "Transfers" head. This provincial allotment was regarded as a form of insurance payment, in return for which any famine expenditure incurred by a Province was to be wholly Imperial within certain prescribed limits. The extent to which any Local Government was thus entitled to have its Famine expenditure treated as Imperial was represented by its "Famine Credit" in the Pro-*Forma* account which was maintained under the old system. Under the present arrangement the Imperial share of Famine Relief expenditure is taken uniformly at ¾th and the Provincial share at ¼th. The Provincial allotments under the head "36—Reduction or Avoidance of Debt" and the connected assignments from Imperial Revenues have therefore been discontinued.

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1919.

HEADS OF REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
Principal Heads of Revenue:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Land Revenue	...	...	2,92,85,822	2,61,89,109	1,67,97,277	2,29,52,979	1,42,59,355	3,23,20,990	89,61,333	87,98,387	44,55,632	16,40,20,884	10,934,726
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	32,20,084	58,76,430	1,24,82,625	62,93,734	30,69,014	17,39,212	37,08,722	21,03,935	7,19,397	4,42,13,153	2,947,544
Excise	...	...	2,32,22,404	3,78,27,375	1,76,63,711	1,19,44,848	52,58,774	48,48,501	92,94,397	92,67,187	59,27,819	12,52,55,016	8,350,334
Provincial Rates	...	...	...	...	1,12,431	1,46,456	30,700	...	95,355	...	34,143	4,19,088	27,939
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	40,25,017	1,27,07,265	1,12,61,323	30,60,720	18,77,181	32,61,337	11,59,749	9,31,059	4,52,583	3,86,76,234	2,578,415
Forest	...	...	47,91,460	1,04,94,031	19,44,104	66,37,167	21,54,178	1,25,28,852	9,44,763	34,88,422	14,93,318	4,44,76,295	2,965,086
Registration	...	...	27,38,200	11,42,324	19,17,737	7,75,235	4,06,133	2,29,345	6,84,651	4,83,971	92,855	84,70,451	564,697
Tributes from Indian States	...	...	...	...	...	...	...	...	...	...	...	...	
TOTAL	...	...	7,22,82,987	9,42,36,534	6,21,19,211	5,18,11,139	2,70,55,335	5,49,28,237	2,48,48,970	2,50,72,961	1,31,75,747	42,55,31,121	28,368,741
Interest	...	...	4,90,071	7,44,570	5,62,255	11,90,755	2,40,921	2,33,397	1,25,909	1,86,208	1,27,015	39,01,101	260,074
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	...	21,30,529	13,36,934	26,01,258	16,06,389	13,29,258	9,94,415	13,29,010	7,35,840	2,48,434	1,23,12,067	820,805
Police	...	...	5,50,520	1,08,637	2,52,169	1,22,357	1,85,789	5,94,878	7,56,850	20,210	1,28,704	27,20,114	181,341
Ports and Pilotage	...	...	124	1,73,142	12,36,651	...	...	5,72,689	...	...	38	19,82,644	132,176
Education	...	...	3,79,834	5,95,322	9,83,109	7,02,550	5,33,073	3,79,874	3,75,996	2,72,603	2,36,288	44,58,649	297,243
Medical	...	...	3,36,042	4,80,386	4,15,812	95,995	75,548	1,38,205	79,743	9,908	8,777	16,40,416	109,361
Sanitation	...	...	45,787	12,411	6,509	46,739	1,61,494	10,649	17,859	34,189	68,316	4,03,953	26,930
Agriculture	...	...	2,49,893	2,86,849	1,67,583	2,63,763	7,01,139	20,562	69,197	1,57,599	13,665	19,30,250	128,683
Scientific and Miscellaneous Departments	...	...	15,60,120	1,12,276	13,64,422	16,452	29,608	7,693	1,106	43,368	8,412	31,43,457	209,564
TOTAL	...	...	52,52,849	31,05,957	70,27,513	28,54,245	30,15,909	27,18,965	26,29,761	12,73,717	7,12,634	2,85,91,550	1,906,103

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	1,80,222	5,77,299	64,756	94,636	84,811	18,810	48,214	2,90,932	4,324	13,64,004	90,934
Stationery and Printing	...	...	1,58,270	1,97,009	1,72,803	1,98,897	1,01,015	57,604	40,699	68,476	5,620	9,95,393	66,360
Exchange	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	2,63,429	2,18,365	6,07,227	5,02,376	10,05,519	1,31,159	1,98,328	2,35,654	37,391	31,99,448	213,296
TOTAL	...	...	6,01,921	9,92,673	8,44,786	7,95,909	11,91,345	2,07,573	2,87,241	5,90,062	47,335	55,58,845	370,590
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	...	1,21,535	1,21,535	8,103
Deduct—Working Expenses	...	...	...	...	...	...	...	...	...	...	*1,17,079*	*1,17,079*	7,806
Net Receipts	...	...	...	...	...	...	...	...	...	...	4,456	4,456	297
Subsidized Companies (Government Share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	4,456	4,456	297
Irrigation.													
Major Works:													
Direct Receipts	...	...	1,68,756	6,25,528	1,52,438	1,06,05,643	1,38,63,295	...	13,66,977	...	...	2,67,82,637	1,785,509
Portion of Land Revenue due to Irrigation	...	...	52,73,516	9,77,954	...	...	68,02,134	...	...	...	...	1,30,53,604	870,240
Minor Works and Navigation	...	...	2,92,622	1,78,084	4,98,928	3,04,440	1,13,718	14,42,294	35,521	69,012	...	29,34,619	195,642
TOTAL	...	...	57,34,894	17,81,566	6,51,366	1,09,10,083	2,07,79,147	14,42,294	14,02,498	69,012	...	4,27,70,860	2,851,391
Other Public Works:													
Civil Works	...	...	5,19,199	4,54,410	9,79,059	5,21,423	4,28,018	4,44,631	5,04,608	3,45,602	2,07,926	44,04,876	293,658
Military Receipts:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Transfers between Imperial and Provincial Revenues.	...	...	25,83,008	—9,35,510	17,16,730	79,13,717	46,65,425	48,80,530	53,27,665	37,17,446	41,68,510	3,40,37,521	2,269,168
TOTAL PROVINCIAL REVENUE.	...	...	3,74,64,929	10,03,80,200	7,39,00,920	7,59,97,271	5,73,76,100	6,48,55,627	3,51,26,652	3,12,55,008	1,84,43,623	54,48,00,330	36,320,022

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1919.

HEADS OF EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs. 15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	...	4,08,548	8,29,228	2,28,903	2,33,943	1,24,746	1,93,159	74,691	46,575	31,440	21,71,233	144,749
Assignments and Compensations.	...	...	3,09,169	1,01,49,655	1,38,937	1,11,377	33,541	125	45,168	17,329	25,685	1,08,30,986	722,066
Charges in respect of Collection, *viz.*—													
Land Revenue	...	...	1,29,89,162	1,01,95,691	38,21,266	1,02,20,896	49,40,762	70,42,727	23,57,815	42,48,005	15,39,315	5,73,55,639	3,823,710
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production).	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	2,41,624	1,70,579	3,36,265	1,35,962	97,910	50,564	1,12,085	61,460	23,409	12,29,858	81,990
Excise	...	...	10,52,806	12,99,273	10,57,500	3,73,025	1,17,225	6,52,793	4,80,618	4,09,061	2,37,087	56,79,388	378,626
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Income Tax	...	...	44,953	1,42,091	98,004	17,793	29,159	31,406	23,460	19,011	2,172	4,08,049	27,203
Forest	...	...	31,82,521	78,72,196	8,25,835	45,98,962	17,95,804	56,91,982	4,30,849	20,15,547	6,90,961	2,71,04,657	1,806,977
Registration	...	...	15,10,167	4,84,838	11,33,912	3,09,182	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,17,668	287,844
TOTAL	...	...	1,97,38,950	3,11,43,551	76,40,622	1,60,01,140	72,73,366	1,37,69,381	39,23,150	69,89,460	26,17,858	10,90,97,478	7,273,165
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works.	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	37,37,808	249,187
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	3,74,983	7,08,440	4,56,074	13,79,065	1,82,908	1,77,951	1,10,476	2,01,191	1,46,720	37,37,808	249,187
Posts and Telegraphs	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	...	16,70,963	22,60,871	25,93,267	18,98,667	12,27,247	16,89,601	14,39,668	9,90,196	6,05,354	1,43,75,834	958,389
Law and Justice	...	...	1,11,13,665	81,69,786	1,41,83,369	1,00,78,635	69,59,176	63,28,713	64,55,603	40,93,725	14,35,514	6,88,18,186	4,587,879
Police	...	...	1,21,14,821	1,19,33,534	1,32,23,406	1,33,20,228	71,19,367	1,51,00,386	53,81,476	39,14,477	42,98,235	8,64,07,930	5,760,529
Ports and Pilotage	...	...	44,124	1,28,459	12,85,749	...	...	17,82,514	5,460	...	75,803	33,22,109	221,474
Education	...	...	1,10,20,677	1,07,65,527	86,12,234	76,81,609	53,55,779	42,29,148	44,45,117	37,71,851	16,09,943	5,74,91,885	3,832,792
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	...	26,91,352	25,31,495	29,01,028	15,81,469	11,67,299	18,66,558	9,03,601	9,32,116	6,00,248	1,51,75,166	1,011,678
Sanitation	...	...	15,61,697	8,16,326	7,71,020	19,14,786	8,06,046	8,44,684	3,69,750	7,87,518	2,56,548	81,28,375	541,891
Political	...	...	91,873	5,69,805	2,87,038	28,789	...	12,60,796	55,110	38,948	5,09,765	28,42,124	189,475
Agriculture	...	...	15,56,055	18,55,006	14,26,033	17,53,523	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,10,13,720	734,248
Scientific and Miscellaneous Departments.	...	...	17,73,460	4,57,125	25,47,719	1,99,290	1,68,711	1,08,623	70,949	2,48,326	1,14,026	56,88,229	379,216
TOTAL	...	...	4,36,38,687	3,94,87,934	4,78,32,563	3,84,56,996	2,44,87,844	3,40,70,709	1,97,56,499	1,57,15,317	98,16,709	27,32,63,558	18,217,571

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	...	36,14,428	43,24,125	34,96,064	39,20,339	25,90,597	14,41,352	10,39,198	10,59,604	3,37,995	2,18,23,702	1,454,913
Stationery and Printing	...	...	13,32,509	17,79,988	13,73,668	10,10,581	8,45,263	7,49,543	5,99,699	3,77,279	1,43,310	82,11,840	547,456
Miscellaneous	...	...	4,90,860	16,62,412	6,94,265	7,10,652	19,55,376	4,73,662	1,86,641	2,52,397	4,34,123	68,60,388	457,359
TOTAL	...	...	54,37,797	77,66,525	55,63,997	56,41,572	53,91,236	26,64,557	18,25,538	16,89,280	9,15,428	3,68,95,930	2,459,728
Famine Relief and Insurance:													
Famine Relief (a)	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,931	87,623	16	11,47,645	76,510
Reduction or Avoidance of Debt (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	23,314	6,79,987	8,677	3,12,577	16,520	...	18,931	87,623	16	11,47,645	76,510
Railways:													
State Railways:													
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	5,000	...	...	...	...	5,112	10,112	674
Miscellaneous Railway Expenditure	...	...	...	...	...	244	...	...	...	...	327	571	38
TOTAL	...	...	...	...	...	5,244	...	...	...	...	5,439	10,683	712
Irrigation:													
Major Works:													
Working Expenses	...	...	10,32,333	9,53,590	1,15,542	30,34,012	5151,638	...	7,17,480	...	...	1,10,04,595	7,33,640
Interest on Debt	...	...	15,60,396	14,04,143	1,74,705	33,38,015	37,84,388	...	9,01,680	...	...	1,11,63,327	7,44,222
Minor Works and Navigation	...	...	44,16,608	15,56,249	12,96,034	4,27,391	4,11,956	12,84,867	1,46,438	5,34,915	31,376	1,01,05,834	6,73,722
TOTAL	...	...	70,09,337	39,13,982	15,86,281	67,99,418	93,47,982	12,84,867	17,65,598	5,34,915	31,376	3,22,73,756	2,151,584
Other Public Works:													
Construction of Railway charged to Provincials Revenues	...	...	...	...	...	1,01,592	...	...	...	...	—20,950	80,642	5,376
Civil Works	...	...	1,03,21,740	1,18,06,194	1,03,76,534	65,67,430	70,32,680	92,01,217	65,40,530	70,09,576	32,49,961	7,21,05,862	4,807,058
TOTAL	...	...	1,03,21,740	1,18,06,194	1,03,76,534	66,69,022	70,32,680	92,01,217	65,40,530	70,09,576	32,29,011	7,21,86,504	4,812,434
Military Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine	...	...	...	...	...	...	...	...	...	...	...	...	...
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	8,65,44,808	9,55,06,613	7,34,65,048	7,52,65,034	5,37,32,536	6,11,68,682	3,39,40,722	3,22,27,362	1,67,62,557	52,86,13,362	35,240,891
Add—Portion of allotments to Provincial Governments not spent by them in the year	...	...	9,20,121	48,73,587	4,35,872	7,32,237	36,43,564	36,86,945	11,85,930	...	16,81,066	1,71,59,322	1,143,955
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	...	...	...	...	9,72,354	...	9,72,354	64,824
TOTAL PROVINCIAL EXPENDITURE	...	...	8,74,64,929	10,03,80,200	7,39,00,920	7,59,97,271	5,73,76,100	6,48,55,627	3,51,26,652	3,12,55,008	1,84,43,623	54,48,00,330	[illegible]

(a) *Vide* note (a) page 21.

No. 11.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT OF INDIA

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	120,028,748	3,228,996	123,257,744
Excess of Revenue over Expenditure charged to Revenue	1A	2	...	...	– 3,820,400
Railway, Irrigation, and other Capital not charged to Revenue—					
Capital raised through companies towards outlay on State Railways	74A	274	...	...	
Capital contributed by Indian States towards outlay on State Railways	79A	306	...	...	
Outlay of Railway Companies—Repayments	79	305	...	42,252	42,252
NET					0
Raised and Deposited by Railway Companies— On account of Subscribed Capital	79	305	112,261	...	112,261
NET					0
Permanent Debt incurred:					
Rupee Debt—					
5 p. c. War Loan (1929-47)	82	317	1,813	...	
5½ p. c. War Bonds 1925			2,796,602	...	
5½ p. c. War Bonds 1928			16,834,777	...	
TOTAL			19,633,192	...	19,633,192
NET					0
Temporary Debt incurred:					
	82A	318	92,084,318	...	92,084,318
NET					19,572,725
Unfunded Debt:					
Deposits of Service Funds	84	319	87,778	125	
Post Office Cash Certificates	85	321	2,108,248	...	
Savings Bank Deposits			13,663,244	...	
TOTAL			15,859,265	125	15,859,390
NET					4,326,394
Deposits and Advances:					
Balances of Provincial Allotments	72	263	1,143,955	...	
Appropriation for Reduction of Debt	App. A.	...	379,003	...	
Deposits of Local Funds	86	322	7,759,348	...	
Deposits of Sinking Funds	87	322	17,826	...	
Gold Standard Reserve	App. A.	...	269,986	32,428,974	
Paper Currency Reserve	App. A.	..	...	(a)115,583,459	
Consols Depreciation Fund (b)	App. A.	...	...	703,744	
Special Reserve	88B	323	...	22,798,331	
Depreciation Fund for War Loan (1929-47)	App. A.	...	273,333	...	
Deposit Account with the United States of America	89	323	34,680,000	...	
Departmental and Judicial Deposits	89	327	42,978,792	...	
Advances	App. A.	...	12,640,857	2,252,189	
Suspense Accounts			410,239	...	
Miscellaneous			324,696	1,210,076	
TOTAL			100,878,035	175,036,773	275,914,808
NET					0
Carried over			348,595,819	178,308,146	526,903,965

(a) Includes £14,346,369 remitted from India by means of Council Bills.
(b) Formerly known as the Paper Currency Reserve Depreciation Fund.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1919.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	102,369,527	23,629,495	125,999,022
Add—Provincial surpluses transferred to "Deposits"			1,143,955	...	1,143,955
Deduct—Provincial deficits charged against "Deposits"			*64,824*	...	*64,824*
TOTAL			103,448,658	23,629,495	127,078,153
Railway, Irrigation, and other Capital not charged to Revenue—					
Outlay on State Railways	73	267	4,225,357	632,142	4,857,499
Outlay on Irrigation Works	73	267	235,509	1,213	236,722
Initial Expenditure on New Capital at Delhi	80	307	284,455	1,338	285,793
Outlay of Railway Companies—(*a*) Payments for Capital Outlay	79	305	—1,122,725	582,295	—540,430
NET			...	...	—582,682
Raised and deposited by Railway Companies — Payments for discharge of debentures	79	305	...	1,531,900	1,531,900
NET					1,419,639
Permanent Debt discharged:					
Sterling Debt—					
British 5 per cent. War Loan 1929-47	82	317	...	33,415,000	
India Bonds			...	500,000	
India 3½, 3 and 2½ p. c. Stock (£514,005 cancelled) (*b*)					
Rupee Debt—					
5 p. c. War Loan (1929-47)			135,207	...	
4 p. c. Loans			(*c*) 83,780	...	
3½ p. c. Loans			(*d*) 77,258	...	
3 p. c. Loans			(*e*) 12,640	...	
Provincial Debentures			—7	...	
TOTAL			308,878	33,915,000	34,223,878
NET					14,590,686
Temporary Debt discharged:	82A	318	72,511,593	...	72,511,593
NET			...	...	0
Unfunded Debt:					
Special Loans	82B	318	4,167	...	
Deposits of Service Funds	84	319	100,724	...	
Post Office Cash Certificates	85	321	2,567,776	...	
Savings Bank Deposits			8,860,329	...	
TOTAL			11,532,996	...	11,532,996
NET					0
Deposits and Advances:					
Balances of Provincial Allotments	72	263	64,824	...	
Deposits of Local Funds	86	322	7,375,569	...	
Gold Standard Reserve	App. A.	...	...	32,413,801	
Paper Currency Reserve		...	...	115,583,459	
Consols Depreciation Fund		...	...	755,548	
Depreciation Fund for War Loan (1929-47)		...	109,609	...	
Special Reserve	88B	323	...	9,737,634	
Deposit Account with the United States of America	89	323	36,762,902	...	
Departmental and Judicial Deposits	89A	327	41,448,412	...	
Advances	App. A.	...	12,973,536	3,241,920	
Suspense Accounts			20,239,222	...	
Miscellaneous			25,515	595,772	
TOTAL			118,999,589	162,328,134	281,327,723
NET					5,412,915
Carried over			310,424,310	222,621,517	533,045,827

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company both on account of the main line and the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £226,061, £16,980 and £139,172 aggregating £382,213 cancelled by charge to East Indian, Eastern Bengal and S.P. and Delhi Railway Sinking Funds—the purchase-money £242,886 being charged under Railway Revenue Account, Sinking Funds. The remaining £131,792 is on account of Discount Sinking Fund, and the cost of purchase £8,755 is charged in the Accounts, partly under "Interest on Ordinary Debt" and partly under "State Railways—Interest on Debt."

(*c*) Includes £3,780 on account of conversion of 4 per cent Conversion Loan of 1916-17 into 5 per cent. War Loan [*vide* note (*e*) page 317].

(*d*) Includes £77,250 due to the conversion of 3½ per cent. loans into 5 per cent. War Loan [*vide* note (*e*), page 317].

(*e*) Discharge due to the conversion of 3 per cent. loan into 3½ per cent. loans and 5 per cent. War Loan [*vide* note (*e*), page 317.]

No. 11.—ACCOUNT OF RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			348,595,819	178,308,146	526,903,965
Loans and Advances by Imperial Government	90	337	905,968	...	905,968
NET					0
Loans and Advances by Provincial Governments	90A	353	948,437	...	948,437
NET	...	...	...	...	0
Loans to Local Boards for Railway Construction	91	354	17,290	...	17,290
NET					17,290
Remittances—					
Inland Money Orders	App. A	...	53,336,850	...	
Other Departmental Accounts			403	...	
Net Receipts by Civil Treasuries from—					
Railways			20,682,792	...	
Net Receipts from Civil Treasuries by—					
Posts and Telegraphs			4,555,361	...	
Marine			4,598,725	...	
Military Works			4,422,593	...	
Military			105,387,446	...	
Remittance Account between England and India	92	359	124,185,360	108,324,489	
TOTAL			317,169,530	108,324,489	425,494,019
NET					8,963,834
Secretary of State's Bills drawn	93	360	...	(a) 6,599,945	6,599,945
Sterling Bills on London drawn	93A	361	5,315,000	...	5,315,000
Total Receipts			672,952,044	293,232,580	966,184,624
Opening Balance	94	361	15,325,177	(b) 16,625,416	31,950,593
GRAND TOTAL			688,277,221	309,857,996	998,135,217

(a) In addition to £14,346,369 on account of the Paper Currency Reserve.
(b) Of this amount £6,000,499 represents the funds of the Gold Standard Reserve.

IN *INDIA* AND IN *ENGLAND*, FOR THE YEAR ENDED 31ST MARCH 1919—*contd.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			310,424,310	222,621,517	533,045,827
Loans and Advances by Imperial Government	90	337	941,438	...	941,438
NET					35,470
Loans and Advances by Provincial Governments	90A	353	2,273,613	...	2,273,613
NET					1,325,176
Loans to Local Boards for Railway Construction	91	354	...	...	
NET					
Remittances—					
Inland Money Orders			53,314,509	...	
Other Local Remittances			165,289	...	
Other Departmental Accounts			53,482	...	
Net Payments into Civil Treasuries by—					
Railways	App. A	...	20,677,506	...	
Net Issues from Civil Treasuries to—					
Posts and Telegraphs			4,560,902	...	
Marine			4,909,542	...	
Military Works			4,441,380	...	
Military			107,874,574	...	
Remittance Account between England and India	92	359	153,147,349	67,385,652	
TOTAL			349,144,533	67,385,652	416,530,185
NET					0
Secretary of State's Bills paid	93	360	(a) 8,193,069	...	8,193,069
Sterling Bills on London paid	93A	361	...	5,135,000	5,135,000
Total Disbursements			670,976,963	295,142,169	966,119,132
Closing Balance	94	361	17,300,258	(c) 14,715,827	32,016,085
GRAND TOTAL			688,277,221	309,857,996	998,135,217

(c) Of this amount £6,015,672 represents the funds of the Gold Standard Reserve.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section A.—Principal Revenue Heads.

Revenue, £70,428,914. Expenditure, £11,787,122.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure
					£	£
Revenue	12	Statement of Principal Sources of Ordinary Revenue.	32	63,541,069	...	...
Refunds and Assignments	12A	Details of Refunds and Assignments	32	1,857,528	...	...
Refunds and Drawbacks	13	Expenditure	33	...	...	1,257,958
Assignments and Compensations.	14	Expenditure	35	...	...	1,229,578
Land Revenue	15A	Receipts	36	...	21,089,944	...
"	15B	Expenditure	39	...	...	4,104,333
Opium	16A	Receipts	40	...	3,289,111	...
"	16B	Store Account	40	...	...	...
"	16C	Expenditure	41	...	...	1,307,885
Salt	17A	Receipts	41	...	4,277,989	...
"	17B	Store Account	42	...	...	...
"	17C	Expenditure	42	...	...	553,100
Stamps	18	Receipts and Expenditure	43	...	6,018,976	219,921
Excise	19	Receipts and Expenditure	44	...	11,557,518	538,528
Provincial Rates	20	Receipts and Expenditure	45	...	28,012	...
Customs	21A	Receipts	47	...	12,120,641	...
"	21B	Expenditure	52	...	...	303,172
Income Tax	22	Receipts and Expenditure	53	...	7,758,462	55,631
Forest	23	Receipts	54	...	3,121,255	...
"	23	Expenditure	55	...	...	1,926,911
Registration	24	Receipts and Expenditure	56	...	572,652	290,105
Tributes	25	Receipts	58	...	594,354	...
				Total	70,428,914	11,787,122

No. 12.—STATEMENT of Principal Sources of Ordinary Revenue for the Year ended 31st March 1919.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Income Tax.	Forest.	Registration.	Total.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	No.	R	R
Burma	5,14,52,179	33,58,470	34,78,424	96,97,001	...	2,17,67,492	78,54,676	1,25,28,852	2,29,345	11,03,66,439	9,15,016	10,94,51,423	1,61,157	10,610,256	6,79,160	10,315
India General	19,93,394	...	10,87,069	40,30,744	557	...	67,38,796	19,61,215	59,355	1,58,71,130	3,89,362	1,54,81,768	...	1,576,228	...	...
North-West Frontier Province	22,65,067	...	7,71,258	5,78,525	535	...	3,88,234	3,81,322	59,968	44,44,909	61,827	43,83,082	13,418	2,197,018	3,26,656	1,995
Madras	5,85,71,645	...	1,64,40,169	4,64,44,809	...	...	1,05,18,633	47,91,460	27,38,200	13,95,04,916	50,54,012	13,44,50,904	1,42,330	41,405,404	9,44,642	3,247
Bombay	4,28,96,904	...	1,17,52,830	3,78,27,375	...	...	3,89,88,235	1,04,94,031	11,42,324	14,31,01,729	1,57,07,350	12,73,94,379	1,22,979	19,626,477	10,35,903	6,490
Bengal	3,05,30,796	...	2,49,65,250	1,76,63,711	1,12,434	...	3,50,84,642	19,44,104	19,17,737	11,22,18,674	6,61,068	11,15,57,606	78,700	45,483,269	14,17,504	2,453
United Provinces of Agra and Oudh	5,72,98,273	...	1,25,87,467	1,59,26,464	1,46,456	...	72,12,030	66,37,167	7,75,235	10,05,83,092	6,85,516	9,98,97,576	1,07,267	47,182,044	9,31,298	2,117
Punjab	2,85,18,710	...	61,38,029	1,05,17,547	30,700	...	40,32,503	21,54,178	4,06,133	5,17,97,800	3,25,649	5,14,72,151	99,204	19,576,587	5,18,852	2,629
Bihar and Orissa	1,63,37,732	...	74,17,444	1,23,92,529	95,355	...	27,62,375	9,44,763	6,84,651	4,66,34,849	2,27,691	4,04,07,158	83,180	34,489,846	4,85,780	1,172
Central Provinces and Berar	1,75,89,025	...	42,07,870	1,23,56,249	...	...	18,84,060	34,88,422	4,83,971	4,00,09,597	36,59,411	3,63,50,186	99,823	13,916,978	3,64,146	2,612
Assam	88,95,439	...	14,38,793	59,27,819	34,143	...	9,12,756	14,93,318	92,855	1,87,95,123	1,76,015	1,86,19,108	53,015	6,713,635	3,51,204	2,773
	31,63,49,164	33,58,470	9,02,84,633	17,33,62,773	4,20,180	2,17,67,492	11,63,76,940	4,68,18,832	85,89,774	77,73,28,258	2,78,62,917	74,94,65,341	9,61,073	242,777,842	7,79,821	3,087
Salt	...	6,08,11,360	...	...	...	...	...	...	...	6,08,11,360	96,90,991	5,11,20,369	...	...	...	...
Customs	...	...	...	...	...	16,00,42,122	...	...	...	16,00,42,122	75,11,793	15,25,30,329	...	...	...	...
Total R	31,63,49,164	6,41,69,830	9,02,84,633	17,33,62,773	4,20,180	18,18,09,614	11,63,76,940	4,68,18,832	85,89,774	99,81,81,740	4,50,65,701	95,31,16,039	961,073	242,777,842	9,91,721	3,926
Total converted into £ at R15=£1 £	21,089,944	4,277,989	6,018,976	11,557,518	28,012	12,120,641	7,758,462	3,121,255	572,652	66,545,449	3,004,380	63,541,069	...	...	...	...
Revenue per 1,000 Square Miles R	3,29,162	66,769	93,941	1,80,385	437	1,89,174	1,21,091	48,715	8,938	10,38,612	...	9,91,721	...	...	...	...
Ditto converted into £ at R15=£1	21,944	4,451	6,263	12,026	29	12,611	8,073	3,248	596	69,241	...	66,115	...	...	...	...
Revenue per 1,000 of Population £	1,303·1	264·3	371·9	714·0	1·7	748·8	479·4	192·8	35·4	4,111·4	...	3,925·9	...	...	...	...
Ditto converted into £ at R15= £1 £	86·9	17·6	24·8	47·6	·1	49·9	31·9	12·9	2·4	274·1	...	261·7	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 12A.—DETAILED STATEMENT of Refunds and Assignments in Account No. 12.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Refunds, Account No. 13, page 33	64,034	26,427	9,83,775	13,12,762	4,41,953	3,75,935	2,40,852	(b) 9,14,816	1,33,34	80,387	1,15,347	46,89,637
Assignments and Compensation, excluding Salt and Customs, Account No. 14, page 34	318,632	19,167	6,29,343	1,09,10,629	2,19,115	3,09,581	71,783	200	94,342	25,51,279	58,039	1,51,82,110
Allowances to District and Village Officers, (c) Account No. 15B, page 39	6,696	16,233	34,40,894	34,83,959	...	...	13,014	...	...	10,27,745	2,629	9,91,170
Total	3,89,362	61,827	50,54,012	1,57,07,350	6,61,068	6,85,516	3,25,649	9,15,016	2,27,691	36,59,411	1,76,015	2,78,62,917
Total India converted into £ at R15=£1 £												**1,857,528**

(b) Includes R6,00,365 and R12,354 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes R6,696 and R21,08,420 in India General and Bombay, respectively shown against "District Charges" under "Land Records."

No. 13.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	DISTRIBUTION OF TOTAL. Provincial.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Land Revenue	5,621	2,403	3,24,883	2,77,774	40,206	48,434	57,754	1,56,971	22,566	17,072	21,843	9,75,527	4,74,246	5,01,281
Stamps	24,326	12,641	1,71,257	1,62,650	1,88,099	1,35,435	1,05,400	45,658	65,942	33,423	7,052	9,51,883	4,94,426	4,57,457
Excise	1,724	5,107	55,622	4,38,689	41,035	1,01,174	9,890	11,546	22,907	6,231	5,584	6,99,509	77,938	6,21,571
Provincial Rates	...	...	...	...	1,584	332	830	...	134	...	...	2,880	...	2,880
Income-Tax	32,078	3,374	3,88,212	4,21,579	1,65,621	45,013	59,167	42,100	17,355	14,014	74,440	12,62,953	8,55,888	4,07,065
Forest	221	2,887	37,332	8,983	1,983	45,373	7,595	45,769	3,762	9,600	5,868	1,69,373	3,108	1,66,265
Registration	64	15	6,469	3,087	3,425	174	216	53	683	47	560	14,793	79	14,714
TOTAL R	64,034	26,427	9,83,775	13,12,762	4,41,953	3,75,935	2,40,852	(a) 3,02,097	1,33,349	80,387	1,15,347	40,76,918	19,05,685	21,71,233
Opium	...	...	...	...	...	161	...	...	...	270	...	431	431	...
Salt	64,52,962	...	43,572	1,05,880	45,063	...	...	12,354	...	...	...	66,59,831	66,59,831	...
Customs	...	...	2,49,143	48,34,063	21,91,113	...	...	6,00,365	...	14,518	4,910	78,94,112	78,94,112	...
Tributes	...	...	...	633	...	...	...	2,37,452	...	...	...	2,38,085	2,38,085	...
TOTAL REFUNDS AND DRAWBACKS	65,16,996	26,427	12,76,490	62,53,338	26,78,129	3,76,096	2,40,852	11,52,268	1,33,349	95,175	1,20,257	1,88,69,377	1,66,98,144	21,71,233
Total India converted into £ at R15=£1												1,257,958	1,113,209	144,749

(a) For comparison with figures given in Account No. 12A, page 32, as regards Burma, see note (b) to that Account.

No. 14.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	North-West Frontier Povince.	Madras.	Bombay.	Bengal.	No. of item.
	R	R	R	R	R	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	4,884	35,13,854	...	1
Pensions in lieu of Resumed Lands	5,184	19,093	2,04,679	12,00,312	1,901	2
Malikana, or Allowances to Excluded Proprietors	80	...	3,02,964	...	74,992	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Other Land Revenue Compensations	16,290	...	150	65,316	11	5
	46,978	19,093	5,12,677	97,79,482	76,904	6
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	8,000	7
„ Indian States	...	...	...	45,589	...	8
	...	...	...	45,539	8,000	9
SALT COMPENSATIONS—						
To Jodhpur	9,61,3[illegible]5	...	...	...	...	10
„ Jaipur	4,[illegible]8,3[illegible]9	...	...	...	...	11
„ Gwalior	1,56,250	...	...	...	...	12
„ Bharatpur	1,50,500	...	...	...	...	13
„ Alwar	1,25,000	...	...	...	...	14
„ Bahawalpur	80,000	...	...	...	...	15
„ Dholepur	60,000	...	...	...	...	16
„ Holkar	61,875	...	...	...	...	17
„ Kishengarh	25,000	...	...	...	...	18
„ Mewar	1,02,075	..	...	...	...	19
„ Tonk	20,000	...	...	...	...	20
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	79,104	...	...	...	...	21
„ Other Indian States	1,37,374	...	38,000	85,982	...	22
„ the French Government	...	...	4,40,000	...	20,000	23
„ Other Salt Compensations	...	...	8,958	3,692	...	24
	24,46,882	...	4,86,958	89,674	20,000	25
EXCISE COMPENSATIONS—						
To the French Government	...	...	3,550	...	...	26
„ Indian States, Zemindars, etc.	29,905	...	1,02,110	10,71,072	1,00,485	27
	29,905	...	1,05,660	10,71,072	1,00,485	28
CUSTOMS COMPENSATIONS—						
To Indian States, etc.	...	600	1,50,500	44,250	...	29
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	30
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	31
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	32
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	33
„ Nizam of Hyderabad (for Quit-rent)	...	...	...	...	...	34
Sayer Compensations	...	...	...	...	33,726	35
Compensation to Sirohi Durbar	27,000	...	...	...	...	36
Other Compensations	13,249	74	11,006	14,486	...	37
	2,41,749	74	11,006	14,486	33,726	38
TOTAL ASSIGNMENTS AND COMPENSATIONS	27,65,514	19,767	12,66,801	1,10,44,553	2,39,115	39

Total India.

PENSATIONS for the Year ended 31st March 1919.

No. of item.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL.	
								Imperial.	Provincial.
	R	R	R	R	R	R	R	R	R
1	9,323	...	...	...	2,438	1,500	85,31,999	5,28,785	80,03,214
2	38,322	52,913	...	5,070	3,556	...	15,31,530	3,46,781	11,84,749
3	2,31,447	..	...	84,111	3,375	97	6,97,066	3,77,504	3,19,562
4	...	...	...	...	...	...	25,424	25,424	...
5	...	100	200	...	19,852	32,912	1,34,851	75,535	59,296
6	2,79,592	53,013	200	89,181	29,221	34,509	1,09,20,850	13,54,029	95,66,821
7	...	...	...	...	...	...	8,000	8,000	...
8	...	...	...	...	...	...	45,589	45,589	...
9	...	...	...	...	...	...	53,589	53,589	...
10	...	...	...	...	...	...	9,61,395	9,61,395	...
11	...	...	...	...	...	...	4,88,309	4,88,309	...
12	...	...	...	...	...	...	1,56,250	1,56,250	...
13	...	...	...	...	...	...	1,50,500	1,50,500	...
14	...	...	...	...	...	...	1,25,000	1,25,000	...
15	...	...	...	...	...	...	80,000	80,000	...
16	...	...	...	...	...	...	60,000	60,000	...
17	...	...	...	...	...	...	61,875	61,875	...
18	...	...	...	...	...	...	25,000	25,000	...
19	...	...	...	...	...	...	1,02,075	1,02,075	...
20	...	...	...	...	...	...	20,000	20,000	...
21	...	...	...	...	...	...	79,104	79,104	...
22	...	...	...	...	...	...	2,61,356	2,61,356	...
23	...	...	...	...	...	...	4,60,000	4,60,000	...
24	...	...	...	...	...	...	12,650	12,650	...
25	...	...	...	...	..	...	30,43,514	30,43,514	...
26	...	...	...	...	...	...	3,550	1,775	1,775
27	8,707	11,750	...	770	3,625	8,430	13,36,854	90,110	12,46,744
28	8,707	11,750	...	770	3,625	8,430	13,40,404	91,885	12,48,519
29	...	22,696	...	...	...	...	2,18,046	2,18,046	...
30	...	1,160	...	...	...	...	1,160	...	1,160
31	...	...	...	...	...	...	20,000	20 000	...
32	...	...	...	...	...	...	30,000	30,000	...
33	...	...	...	...	...	...	1,51,500	1,51,500	...
34	...	...	...	...	25,00,000	...	25,00,000	25,00,000	...
35	20,107	...	...	4,391	...	1,182	59,406	59,406	...
36	...	...	...	...	...	...	27,000	27,000	...
37	1,175	5,860	...	...	18,433	13,918	78,201	63,715	14,486
38	21,282	5,860	...	4,391	25,18,433	15,100	28,66,107	28,51,621	14,486
39	3,09,581	94,479	200	94,342	25,51,279	58,039	1,84,43,670	76,12,684	1,08,30,986
converted into £ at R15=£1 . . . . . £							1,229,578	507,512	722,066

A.—Revenue Heads.

No. 15A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1919.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Ordinary Land Revenue	17,38,083	21,56,528	6,83,52,185	3,50,57,766	2,79,69,212	5,87,83,698	3,66,70,748	3,43,14,817	1,56,85,066	1,72,90,146	81,98,303	30,62,16,555
Sale of proprietary right of Government in land	24,712	1,200	...	...	145	543	9,06,616	...	1,202	...	84	9,34,502
Sale of waste lands and Redemption of Land Revenue	1,723	6	1,74,657	...	53,948	3,552	30,44,139	6,471	2,538	12,366	21,201	33,17,601
Assessment of alienated Lands, less Quit-rents	...	4,763	...	94,81,313	67,473	...	1,75,049	...	7,334	...	...	97,35,932
Recovery of Survey and Settlement charges	...	...	...	...	21,65,431	...	...	8,629	4,71,287	...	...	26,45,347
Capitation Tax or Land Rate and House Tax levied in lieu thereof (a)	1,000	...	...	...	23,256	...	...	94,69,496	207	...	2,70,413	97,64,372
Fisheries and other receipts classed as Miscellaneous Land Revenue	2,27,873	2,05,851	5,94,334	3,13,733	2,51,331	5,97,995	13,26,425	79,14,170	1,70,098	2,94,261	4,05,438	1,23,02,009
TOTAL LAND REVENUE R	19,93,394	23,68,348	6,91,18,676	4,48,52,812	3,05,30,796	5,93,85,788	4,21,22,977	5,17,13,583	1,63,37,732	1,75,96,773	88,95,439	34,49,16,318
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION shown in Account No. 61 under "J—Irrigation," page 166 R	...	1,03,281	(b) 1,05,47,031	(b) 19,55,908	...	20,87,515	1,36,04,267	(b) 2,61,404	...	7,748	...	2,85,67,154
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	19,93,394	22,65,067	5,85,71,645	4,28,96,904	3,05,30,796	5,72,98,273	2,85,18,710	5,14,52,179	1,63,37,732	1,75,89,025	88,95,439	31,63,49,164

Total Land Revenue in India under Principal Heads of Revenue R31,63,49,164 converted into £ at R 15=£ . £ 21,089,944

Ditto ditto due to Irrigation R2,85,67,154 ditto ditto . £ 1,904,477

(a) Includes Thathameda Tax in Burma.

(b) Total Collection at pages 166 and 168 . Madras R 1,10,97,136; Bombay R 20,96,408; Burma R 2,85,962
Less—Collection Charges at pages 167 and 169 . Madras R 5,50,105; Bombay R 1,40,500; Burma R 24,558
Madras R 1,05,47,031; Bombay R 19,55,908; Burma R 2,61,404

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	R	R	R	R	R	R	R	R	R	R	R	R
Part (a) of Salaries of Collectors, Commissioners, and Deputy Commissioners	49,363	56,828	6,77,267	3,55,021	3,48,858	5,44,228	3,38,739	3,71,809	2,43,359	2,34,365	1,36,195	33,56,032
Part (a) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc.	37,706	1,20,747	17,92,497	8,28,840	7,41,026	8,21,149	3,55,725	6,82,819	5,50,412	3,77,604	2,12,103	65,20,628
Salaries of Commissioners, Collectors, Deputy Collectors, Tahsildars, etc.	5,543	82,729	89	16,052	21,964	6,98,119	4,30,052	...	24,901	1,176	3,355	12,83,980
Exchange Compensation Allowance	226	774	7,699	8,580	2,644	5,021	3,314	2,905	2,313	2,262	1,394	37,132
Payments to Officers of other Provinces	50	...	...	25,980	...	...	...	...	...	...	...	26,030
Office Establishment	76,811	54,100	8,22,390	12,27,481	6,23,920	14,29,562	3,23,598	5,51,137	3,83,311	2,23,826	1,67,387	58,83,523
District Establishments, including Tahsildars' and Sub-Divisional Establishments	1,68,095	46,787	16,64,265	14,47,454	3,03,601	8,11,421	3,57,602	1,79,863	2,69,889	1,63,854	84,849	54,97,680
Temporary Establishments	12,690	5,242	1,40,336	1,73,375	1,54,822	1,08,812	28,363	4,632	65,532	14,483	7,354	7,15,641
Remuneration to Copyists and Examiners	...	...	1,57,156	...	92,697	...	...	4,257	82,976	...	5,990	3,43,076
House-rent and other Allowances	13,677	14,912	4,79,355	36,342	21,456	1,72,828	96,052	15,159	31,218	73,813	9,529	9,64,341
Travelling Allowances	27,250	36,253	5,82,334	3,87,851	2,29,643	2,68,496	2,14,520	1,79,875	1,13,417	71,035	46,338	21,57,012
Purchase, Repair, and Carriage of Tents	2,290	123	1,104	3,358	1,044	12,108	7,032	...	1,729	2,991	555	32,334
Service of Processes against Defaulters and Diet-money	...	304	3,867	2,254	1,58,236	3,848	1,247	30,706	1,01,810	22,588	46,744	3,72,104
Law Charges	275	...	64,978	691	67,654	—704	1,718	306	7,739	...	22,555	1,65,212
Remittance of Treasure within Districts	6,201	2,431	31,151	175	6,515	17,612	9,606	28,737		9,107	4,254	1,15,789
Service Postage and Telegrams	13,476	23,939	3,12,985	2,81,869	65,563	1,30,974	1,10,457	1,05,979	32,716	33,811	39,961	11,49,730
Rents, Rates, and Taxes	4,233	529	67,771	17,723	25,261	5,504	3,732	8,973	16,662	3,201	8,882	1,62,471
Petty Construction and Repairs	29	631	34,302	277	30	...	2,468	...	...	3,292	2,971	44,000
Other Charges	30,010	33,689	4,43,833	4,15,266	3,08,621	6,03,036	1,21,216	1,97,983	1,76,797	77,398	39,664	24,47,513
Less—Recoveries and Contributions	*5,800*	...	*14,709*	*1,63,635*	*3,58,900*	...	...	...	*3,10,101*	...	*2,925*	*8,56,070*
Deduct—30 per cent. debitable to 19A—Law and Justice Court of Law	...	...	*21,80,601*	...	...	...	...	...	...	...	...	*21,80,601*
TOTAL DISTRICT ADMINISTRATION—Carried over	4,42,125	4,80,518	50,88,069	50,64,954	28,14,655	56,82,014	24,05,441	23,63,140	17,94,680	13,14,806	8,37,155	2,82,37,557

(a) The remaining part is charged under "Law and Justice," etc.

No. 15B.—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the Year ended 31st March 1919—*contd.*

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	4,42,125	4,80,518	50,88,069	50,64,954	28,14,655	56,32,014	24,05,441	23,63,140	17,94,680	13,14,806	8,37,155	2,82,37,557
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office (*a*)	...	...	1,46,604	...	...	...	...	1,22,178	...	...	...	2,68,782
Salaries of Officers (*a*)	...	...	1,02,116	...	3,19,800	2,37,799	1,24,041	92,838	2,39,907	1,41,721	3,213	12,61,435
Office Establishment	...	700	76,071	...	220	43,627	32,648	10,686	287	52,126	...	2,16,365
Field Establishment (partly temporary)	...	951	...	...	2,61,160	706	1,73,700	1,03,828	38,282	33,232	293	6,12,152
Temporary Establishments	...	28	1,64,721	...	1,44,159	1,08,179	1,00,044	1,907	2,18,152	78,023	3,663	8,18,876
Contract Works and Special Services	...	...	...	...	8,60,532	22,786	...	...	76,426	...	150	9,59,894
Travelling and other Allowances	...	33	81,136	...	82,478	22,460	73,782	15,147	50,692	57,120	899	3,83,747
Service Postage and Telegrams	...	...	4,326	...	6,491	1,721	12,573	175	2,946	1,690	...	29,922
Rents, Rates and Taxes	...	...	5,003	...	3,095	2,923	4,056	838	8,428	327	...	24,670
Other Charges	...	...	9,830	...	1,70,496	61,881	50,037	3,048	1,67,193	90,044	1,029	5,53,558
Share of Charges transferred from Land Records	...	...	...	...	27,312	...	...	...	22,556	...	...	49,868
Less—Recoveries and Contributions	...	...	*20,000*	...	*1,19,377*	...	...	...	*50,911*	...	...	*1,90,288*
	...	1,712	5,69,807	...	17,56,366	5,02,082	5,70,881	3,50,645	7,73,958	4,54,283	9,247	49,88,981
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 40-E, page 104:												
Controlling Staff	36,583	...	...	...	...	...	...	...	...	...	...	36,583
Correspondence and Drawing	77,786	...	...	...	...	...	...	...	...	...	...	77,786
Charges of Survey Parties	...	...	...	...	...	...	1,21,789	...	...	...	...	1,21,789
	1,14,369	...	...	...	...	...	1,21,789	...	...	...	...	2,36,158
Local Survey Charges:												
Controlling Office	...	...	2,20,811	...	3,830	...	...	...	3,593	...	2,807	2,31,041
Salaries of Officers (*a*)	...	...	76,376	18,703	14,788	...	...	...	2,760	...	13,150	1,25,777
Office Establishment	439	...	1,89,210	13,885	1,519	...	...	...	...	...	3,280	2,08,334
Field Establishment (partly temporary)	6,114	...	3,46,769	...	1,05,226	...	...	70,646	19,922	...	18,851	5,67,528
Extra Department and Mapping Charges	...	...	...	35,230	...	...	...	...	2,619	...	...	87,849
Travelling and other Allowances	626	...	1,78,242	5,797	11,916	...	...	9,675	4,400	...	6,314	2,16,970
Service Postage and Telegrams	...	...	7,554	3,954	306	...	...	60	372	...	292	12,538
Rents, Rates and Taxes	...	...	6,247	...	6,258	...	...	1,100	517	...	869	14,991
Share of Charges of Superintendent of Provincial Surveys and Survey Parties	...	...	...	...	28,749	...	...	...	1,408	...	...	30,157
Drawing Office	...	...	...	...	70,272	...	...	...	66,067	...	15,179	1,51,518
Other Charges	1,280	...	2,38,950	3,107	24,077	...	...	20,916	5,032	...	1,988	2,95,350

Less—Recoveries and Contributions	...	...	*3,56,997*	...	*792*	...	...	...	*8,978*	...	*4,915*	*3,71,682*
	1,22,828	...	9,07,162	1,30,677	2,66,149	...	1,21,789	1,02,397	97,712	...	57,815	18,06,529
TOTAL SURVEY AND SETTLEMENT	1,22,828	1,712	14,76,969	1,30,677	(b)20,22,515	5,02,082	6,92,670	4,53,042	8,71,670	4,54,283	67,062	67,95,510
LAND RECORDS:												
Directorate—												
Salaries of Director and Assistants, etc.(a)	3,893	...	15,557	63,227	27,411	53,163	22,791	...	17,559	35,611	8,180	2,47,392
Establishments (partly temporary)	627	...	4,086	91,270	23,177	40,856	7,994	...	11,161	26,422	96	2,05,689
Travelling and other Allowances	...	...	7,211	21,172	8,513	8,667	6,104	...	8,137	8,137	1,646	69,587
Service Postage and Telegrams	...	...	329	5,852	600	1,630	...	...	...	2,457	...	10,868
Rents, Rates, and Taxes	...	...	70	63	...	...	527	...	10	339	...	1,009
Other Charges	...	...	1,130	18,635	5,016	6,787	4,975	...	8,346	16,947	...	61,836
Less—Share of charges transferred to "Land Settlement"	...	...	...	...	*27,312*	...	...	...	*22,556*	...	...	*49,868*
District Charges	1,91,984	1,72,716	29,47,457	34,24,302	25,465	37,00,485	17,28,713	15,82,244	86,357	12,83,391	2,22,976	1,53,66,090
TOTAL LAND RECORDS	1,96,504	1,72,716	29,75,840	36,24,521	62,8.0	38,11,538	17,71,104	15,82,244	1,09,014	13,73,304	2,32,898	1,59,12,603
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Managing of Government Estates	...	...	...	...	8,47,812	2,71,113	4,389	...	3,47,522	28,752	3,836	15,03,424
Charges on account of Encumbered Estates	...	...	...	...	...	...	...	...	...	...	...	...
Management of Grazing Lands	1,620	20,401	...	...	...	...	54,144	...	...	...	3,798	79,963
Commission on Land Revenue Collections, etc.	15,626	...	...	...	23,167	4,099	...	18,84,771	3,646	49,115	3,91,382	23,71,806
Commission on Capitation Tax (c)	...	...	...	...	...	...	...	6,96,653	...	...	...	6,96,653
Commission on Fishery Collections	...	...	...	...	...	...	...	62,877	...	...	555	63,432
Inam Commissioner, Madras	...	...	7,390	...	...	...	...	...	...	...	...	7,390
Allowances to District and Village Officers	...	16,233	34,40,894	13,75,539	...	...	13,014	...	...	10,27,745	2,629	58,76,054
TOTAL DIRECT CHARGES OF COLLECTION	17,246	36,634	34,48,284	13,75,539	8,70,979	2,75,212	71,547	26,44,301	3,51,168	11,05,612	4,02,200	1,05,98,722
TOTAL CHARGES IN INDIA	7,78,703	6,91,580	1,29,89,162	1,01,95,691	57,71,019	1,02,20,896	49,40,762	70,42,727	31,26,532	42,48,005	15,39,315	6,15,44,392

Total India converted into £ at R15=£1 £ 4,102,960

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,367	
Stores for India	6	
		1,373
TOTAL CHARGES AGAINST "LAND REVENUE"	£	4,104,333

(a) Includes Exchange Compensation Allowance.

(b) Includes the following survey and settlement charges:—

$\frac{7}{16}$th share recoverable from Zemindars	8,53,017
$\frac{8}{16}$th " " from Tenants	6,69,298
$\frac{1}{16}$th to be borne by Government	4,87,438
Total	19,49,753

(c) Includes Commission on Thathameda Tax collections in Burma.

No. 16A.—ACCOUNT of Opium Revenue for the Year ended 31st March 1919.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
Bengal Opium—												
Proceeds of 5,102 Chests sold by Public auction in Calcutta for export, at the average rate of R3,418-13-1 per chest	...	...	...	...	1,74,42,820	...	...	...	...	...	...	1,74,42,820
Proceeds of 4,586 chests sold direct to the governments of Hong-Kong and Straits Settlements at the rate of R2,000 per chest and of 4,080 sold to the Government of the Netherlands, Indies, British North Borneo and Siam at the rate of Rs. 2,500 per chest, *less* Rs. 7,00,006 made up of a short recovery of Rs. 6 from the Crown Agents for the Colonies in adjustment of an overcharge in previous year, and Rs. 7,00,000 actually realised in the year 1919-20	...	...	...	...	1,86,71,994	...	...	...	...	...	...	1,86,71,994
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations at the rate of R13 per seer	35,323	89,778	6,03,150	11,93,769	5,44,338	6,42,540	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	67,23,157
Miscellaneous Receipts, including sale proceeds of opium, etc., in England	...	...	...	...	64,13,119	83,693	...	...	...	...	...	64,96,812
Total Bengal Opium R	35,323	89,778	6,03,150	11,93,769	4,30,72,271	7,26,233	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,34,783
Bombay Opium—												
Miscellaneous receipts	...	...	...	1,887	...	...	...	...	...	...	...	1,887
Total Opium Revenue R	35,323	89,778	6,03,150	11,95,656	4,30,72,271	7,26,233	10,04,868	6,07,731	5,30,114	6,54,737	8,16,809	4,93,36,670
											Total India converted into £ at R15=£1	£3,289,111

No. 16B.—ACCOUNT of Bengal Opium Store for the Year ended 31st March 1919.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1918	10,057	(a)17,128	1,191	1,786
In store at Factories on above date	...	...	382	572
Produce of season 1917-18	14,500	24,695	8,417	12,625
Total	24,557	41,823	9,990	14,983
Sold by Auction from 1st April 1918 to 31st March 1919	5,102	8,689	...	...
Sold direct to the governments of Hong-Kong, Straits Settlements, Netherlands, Indies, British North Borneo and Siam from 1st April 1918 to 31st March 1919	8,666	14,759	...	...
Issued to Excise Department from 1st April 1918 to 31st March 1919	...	...	8,608	12,912
Issued to Medical Department ditto ditto	...	...	22	32
Total Expended	13,768	23,448	8,630	12,944
Balance in store in Calcutta on 31st March 1919	10,789	18,375	977	1,465
Balance in Factories " " "	...	...	383	574
Balance in Store on 31st March 1919	10,789	18,375	1,360	2,039

(a) Differs from last year's closing balance by 326 maunds for correction since made.

No. 16C.—ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1919.

	INDIA, GENERAL.	BENGAL.	UNITED PROVINCES OF AGRA AND OUDH.	TOTAL.
	R	R	R	R
Superintendence	...	...	89,699	89,699
Ghazipur Opium Factory	...	...	8,33,518	8,33,518
District Staff	...	...	9,32,803	9,32,803
Purchase of opium including Payments to cultivators :—				
Purchase of Malwa opium	...	...	43,84,925	43,84,925
Payments to cultivators	...	...	1,20,58,766	1,20,58,766
Payments for special cultivation in Malwa	...	...	12,72,892	12,72,892
Opium Miscellaneous charges in Calcutta	...	33,383	...	33,383
Other Opium Agencies and Establishments	3,347	...	...	3,347
TOTAL CHARGES IN INDIA	3,347	33,383	1,95,72,603	1,96,09,333
Total India converted into £ at R15=£1 £				**1,307,289**
CHARGES IN ENGLAND :—				
Stores for India £				596
TOTAL CHARGES UNDER OPIUM £				1,307,885

No. 17A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1919.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
Sales of Government Salt	14,65,772	23,42,192	14,50,203	...	...	...	...	55,58,167
Excise duty on Salt manufactured locally	1,09,57,056	1,47,90,135	1,65,45,589	710	18,88,324	...	...	4,41,81,814
Duty on Salt imported from England	...	2,888	8,447	9,53,254	1,14,661	...	...	10,79,250
Duty on other imported Salt, seaborne	...	12	11,313	1,00,87,931	13,55,485	...	...	1,14,54,741
Frontier duty on Salt imported by land	...	...	2,80,571	...	...	...	...	2,80,571
Treaty Price of Salt	...	...	6,830	...	...	...	...	6,830
Rent of warehouses	...	...	...	1,07,673	...	...	...	1,07,673
Miscellaneous Receipts	3,10,604	3,37,672	8,22,436	27,962	...	1,278	832	15,00,784
TOTAL SALT REVENUE R	1,27,33,432	1,77,72,899	1,91,25,389	1,11,77,530	33,58,470	1,278	832	6,41,69,830
Deduct—Refunds	*64,52,962*	*43,572*	*1,05,880*	*45,063*	*12,354*	...	...	*66,59,831*
Net Revenue from Salt	62,80,470	1,77,29,327	1,90,19,509	1,11,32,467	33,46,116	1,278	832	5,75,09,999
Total India Rs. 6,41,69,830 converted into £ at R15= £ 1 £								**4,277,989**

No. 17B.—ACCOUNT of SALT STORE for the Year ended 31st March 1919.

	INDIA.	N.-W. F. PROVINCE.	MADRAS.	BOMBAY.	PUNJAB.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1918	4,92,783	5,473	15,65,514	24,71,051	6,47,445
Manufactured, excavated, or purchased during the year	(a) 1,19,62,578	6,37,456	61,07,890	50,72,652	45,80,165
	1,24,55,361	6,42,929	76,73,404	75,43,703	52,27,610
Removed by Purchasers during the year	76,72,522	6,34,937	42,86,714	50,68,781	48,35,193
Wastage, etc., written off	1,05,472	...	2,63,403	4,58,964	...
	77,77,994	6,34,937	45,50,117	55,27,745	48,35,193
Balance in store on 31st March 1919	46,77,367	7,992	31,23,287	20,15,958	3,92,417

(a) Includes 461,843 maunds on account of excesses on heaps cleared.

No. 17C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1919.

	India, General.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R
SALARIES, ESTABLISHMENT, AND CONTINGENCIES.								
Commissioner	27,523	39,949	...	...	...	...	...	67,472
Deputy and Assistant Commissioners	70,053	1,71,850	45,472	...	...	...	...	2,87,375
Personal Assistant and Secretary to Commissioner	6,148	19,248	...	...	...	...	...	25,396
Manager and Mechanical Engineer	18,432	...	...	...	...	...	...	18,432
Collectors, Deputy and Assistant Collectors, etc.	...	...	1,69,121	...	...	...	...	1,69,121
Exchange Compensation Allowance	486	1,124	362	...	...	...	...	1,972
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	9,68,798	1,18,271	...	27,328	...	...	11,14,397
Establishment	83,381	9,58,528	7,14,491	22,661	4,460	741	817	17,85,079
Travelling Allowances	48,499	2,08,547	95,992	363	6,595	...	...	3,59,996
House-rent and other Allowances	23,809	2,45,005	61,740	1,224	143	53	18	3,31,992
Bagging and sewing charges	...	...	5,27,005	...	...	...	...	5,27,005
Removal of Salt purchased by traders	1,69,619	...	...	...	...	...	...	1,69,619
Fish-curing yards, etc.	...	419	10,758	...	...	...	...	11,177
Purchase, hire and repair of Boats and Steamers, etc.	...	96	51,437	...	1,618	...	...	53,151
Purchase, repair, and carriage of tents and conveyance of records	5,352	17,976	...	...	42	...	...	23,370
Rewards	1,698	44,577	1,025	...	4,732	...	...	52,032
Service Postage and Telegrams	11,810	41,004	14,427	23	305	10	...	67,579
Rents, Rates, and Taxes	2,247	12,127	6,875	21,885	56	...	...	43,190
Petty Construction and Repairs	1,44,604	3,09,410	41,315	...	25	...	...	4,95,354
Liveries, Belts, Badges, Clothing, etc.	6,946	15,809	39,116	...	...	...	...	61,871
Office Expenses and Miscellaneous	30,392	1,31,409	1,38,294	25,476	1,542	11	45	3,27,169
Manufacture and Excavation of Salt—								
Sambhar 6,90,181								
Pachbudra 89,717								
Punjab Mines 4,26,070	12,05,968	...	...	...	...	...	...	12,05,968
	18,56,967	31,85,876	20,35,701	71,632	(b)46,846	815	880	71,98,717
Add—Amount transferred from Excise (see page 44)	...	...	1,32,734	2,00,000	...	76,000	...	4,08,734
	18,56,967	31,85,876	21,68,435	2,71,632	46,846	76,815	880	76,07,451
Deduct—Amount Chargeable to Excise (see page 44)	...	*21,03,693*	*1,64,698*	...	...	...	...	*22,68,391*
Amount Chargeable to Customs (see page 52)	...	...	*1,99,816*	...	...	...	...	*1,99,816*
TOTAL SALARIES, ETC.	18,56,967	10,82,183	18,03,921	2,71,632	46,846	76,815	880	51,39,244
Preventive Establishment	3,63,894	...	5,27,108	...	...	...	...	8,91,002
Deduct—Amount Chargeable to Customs (see page 52).	...	...	*52,711*	...	...	...	...	*52,711*
TOTAL PREVENTIVE ESTABLISHMENT	3,63,894	...	4,74,397	...	...	...	...	8,38,291
Salt Purchase and Freight	...	14,90,249	7,95,870	...	...	...	...	22,86,119
TOTAL SALT CHARGES IN INDIA	22,20,861	25,72,432	30,74,188	2,71,632	46,846	76,815	880	82,63,654
							Total India converted into £ at R15=£1	**£ 550,910**
CHARGES IN ENGLAND; Stores for India								£ 2,190
							TOTAL CHARGES UNDER SALT	£ 553,100

(b) Transferred from "Excise" (see page 44).

No. 18.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE.	R	R	R	R	R	R	R	R	R	R	R	R
Sale of Court-fee Stamps	6,96,675	4,62,119	1,04,19,527	52,87,895	1,77,26,582	97,54,601	38,34,789	18,45,792	58,30,952	28,17,653	11,05,404	5,97,81,989
Sale of Commercial and other Stamps	3,54,095	3,05,212	59,30,450	64,23,681	72,07,860	28,06,691	22,63,304	16,21,985	15,72,608	13,71,906	3,27,579	3,01,85,371
Fines and Penalties	5,776	3,512	83,556	38,973	29,778	25,658	37,172	10,475	12,957	16,680	5,762	2,70,299
Miscellaneous	30,523	415	6,636	2,311	1,030	517	2,764	172	927	1,631	48	46,974
TOTAL STAMP REVENUE R	10,87,069	7,71,258	1,64,40,169	1,17,52,860	2,49,65,250	1,25,87,467	61,38,029	34,78,424	74,17,444	42,07,870	14,38,793	9,02,84,633
Deduct—Refunds	*24,326*	*12,641*	*1,71,257*	*1,62,650*	*1,88,099*	*1,35,435*	*1,05,400*	*45,658*	*65,942*	*33,423*	*7,052*	*9,51,883*
NET REVENUE from STAMPS R	10,62,743	7,58,617	1,62,68,912	1,15,90,210	2,47,77,151	1,24,52,032	60,32,629	34,32,766	73,51,502	41,74,447	14,31,741	8,93,32,750
	Total Revenue R9,02,84,633 converted into £ at R15=£1 . £											**6,018,976**
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	6,579	4,800	...	...	12,000	...	...	...	23,379
Establishment of Superintendent or other Officers	40,996	406	10,260	75,885	12,671	...	298	11,206	600	5,236	...	1,57,558
Contingent Expenses, Packing Charges, etc.	44,735	4,443	38,987	80,876	8,426	25,188	34,418	5,123	7,243	10,683	2,201	2,62,323
Charges for the sale of Stamps, *viz.* :—												
Clerks and Servants	...	...	3,734	...	30	448	...	11,233	...	...	...	15,445
Commission to Vendors	...	...	...	3,601	...	...	...	3,000	...	2,244	...	8,845
Discount on sale of Court-fee Stamps	4,733	4,196	90,927	21,273	1,51,020	71,471	30,648	11,084	59,330	16,665	10,683	4,72,030
Discount on sale of General Stamps	9,658	12,195	2,44,472	1,26,851	2,08,811	92,679	78,939	38,609	57,340	63,008	15,454	9,48,016
Purchase of plain paper to be used with Court-fee Stamps	2,92,605	...	...	...	...	...	...	...	...	...	...	2,92,605
Stamps supplied from Central Stores charged in the accounts of other Provinces by deduction from India	—7,01,194	7,709	94,868	26,094	2,86,772	82,138	51,518	8,873	99,658	25,084	18,480	...
Deduct—Cost of Postage Stamps issued for Postal and Telegraph and Revenue purposes	*11,80,103*	...	...	...	...	...	...	...	...	...	...	*11,80,103*
TOTAL CHARGES in INDIA. R	—14,83,570	28,949	4,83,248	3,41,159	6,72,530	2,71,924	1,95,821	1,01,128	2,24,171	1,22,920	46,818	10,00,098
	Total Charges in India converted into £ at R15=£1 . £											**66,673**
CHARGES IN ENGLAND:												
Stores for India . . . . . £												153,248
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £												219,921

No. 19.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS and of CHARGES for COLLECTION for the Year ended 31st March 1919.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	1,84,358	43,210	14,61,744	4,07,968	3,03,189	8,80,330	16,11,507	4,30,656	34,822	30,753	16,002	93,50,599
Liquors and spirits made in India after European method	6,63,969	...		10,50,298	10,71,938		...	11,59,855	...	...	...	
Country spirits	26,15,550	1,44,439	1,91,01,137	2,70,90,400	78,69,413	1,01,87,630	56,34,227	28,08,674	62,21,090	88,06,755	16,81,023	9,22,20,338
Toddy revenue	1,12,887	...	2,17,80,326	35,87,984	5,16,092	3,96,574	...	8,91,064	15,20,238	2,50,449	105	2,90,55,719
Opium and its preparations	1,61,074	1,12,929	9,65,394	11,09,366	16,05,539	5,97,325	11,92,014	1,08,415	4,32,099	11,57,908	10,67,135	85,09,198
Other drugs: Ganja, Bhang, etc.	1,98,684	1,43,231	7,20,207	9,83,084	20,58,474	29,74,967	9,87,977	184	12,85,101	4,81,083	3,57,516	1,01,90,508
Pachwai revenue	...	...	...	...	9,97,231	...	...	...	1,75,641	...	..	11,72,872
TOTAL	39,36,522	4,43,809	4,40,28,808	3,42,29,100	1,44,21,876	1,50,36,826	94,25,725	54,58,848	96,68,991	1,07,26,948	31,21,781	15,04,99,234
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	3,102	...	...	...	...	3,102
Transit duty on excise opium	4,461	...	...	...	...	...	87,892	67	...	...	...	92,420
Gain on sale proceeds of excise opium and other drugs	63,278	1,34,667	14,01,503	22,75,514	15,50,132	8,41,981	9,97,181	41,43,462	14,13,186	11,86,723	23,24,675	1,63,32,302
Duty on Ganja	12,709	...	6,75,453	12,54,334	16,14,877	...	...	...	12,77,066	4,08,501	4,00,585	56,43,525
Fines, Confiscations, and Miscellaneous	4,877	49	3,39,045	68,427	76,826	47,657	3,647	94,624	33,286	34,077	80,778	7,83,293
TOTAL CIVIL DEPARTMENT .. R	40,21,847	5,78,525	4,64,44,809	3,78,27,375	1,76,63,711	1,59,26,464	1,05,17,547	96,97,001	1,23,92,529	1,23,56,249	59,27,819	17,33,53,876
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a) 8,897	...	...	...	...	...	...	...	...	...	...	8,897
TOTAL EXCISE REVENUE IN INDIA	40,30,744	5,78,525	4,64,44,809	3,78,27,375	1,76,63,711	1,59,26,464	1,05,17,547	96,97,001	1,23,92,529	1,23,56,249	59,27,819	17,33,62,773
Deduct—Refunds	*1,724*	*5,107*	*55,622*	*4,38,689*	*41,035*	*1,01,174*	*9,890*	*11,546*	*22,907*	*6,231*	*5,584*	*6,99,509*
NET REVENUE from EXCISE R	40,29,020	5,73,418	4,63,89,187	3,73,88,686	1,76,22,676	1,58,25,290	1,05,07,657	96,85,455	1,23,69,622	1,23,50,018	59,22,235	17,26,63,264
Total Excise Revenue R17,33,62,773 converted into £ at R15=£1												£ 11,557,518
CHARGES.												
Salaries and Establishments, etc.	1,16,177	15,121	15,98,057	11,48,982	9,69,395	4,50,180	2,09,126	10,80,815	6,51,128	4,91,204	99,516	68,29,701
Rewards	1,134	163	31,393	26,051	1,43,729	14,915	9,283	1,24,316	23,668	9,570	11,942	4,06,164
Rents, Rates, and Taxes	500	...	8,085	8,217	9,726	1,815	...	1,[illegible]82	563	3,181	790	34,759
Petty Construction and Repairs	...	...	1,86,049	964	5,458	...	70	29,022	310	9,088	175	2,31,136
Contingent Expenses	17,051	1,654	2,82,028	1,05,059	1,29,192	30,456	15,971	69,551	41,155	32,372	1,24,664	8,49,153
Deduct—Fixed share transferred to salt (see page 42)	...	...	...	...	*2,00,000*	...	...	...	*76,000*	...	...	*2,76,000*
CHARGES IN INDIA R	1,34,862	16,938	(b)21,05,612	(c)12,99,273*	10,57,500	4,97,366	2,34,450	(d) 13,05,586	6,40,824	5,45,415	2,37,087	80,74,913
Total India converted into £ at R 15=£1												£ 538,328
CHARGES IN ENGLAND— Stores for India												£ 200
TOTAL EXCISE CHARGES												£ 538,528

	R
(a) 1st (Peshawar) Division	1,013
2nd (Rawalpindi) Division	7,319
4th (Quetta) Division	183
7th (Meerut) Division	380
Burma Division	2

* Includes R1,64,698 transferred from "Salt"—See page 42.
(b) Includes R21,03,693 transferred from "Salt"—See page 42.
(c) Exclusive of R1,32,734 transferred to "Salt"—See page 42.
(d) Exclusive of R46,846 transferred to "Salt"—See page 42.

No. 20.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
REVENUE.												
RATES AND CESSES ON LANDS:												
Cess on Lands for expenditure on Roads, Schools, etc.	30	...	...	...	...	...	...	...	...	...	...	30
Assessment on Wards' Estates for Establishment Charges	527	535	...	...	1,12,434	1,46,456	30,700	...	89,974	...	34,019	4,14,645
Miscellaneous	...	...	...	...	...	...	...	...	5,381	...	124	5,505
TOTAL RECEIPTS under PROVINCIAL RATES	557	535	...	...	1,12,434	1,46,456	30,700	...	95,355	...	34,143	4,20,180
Deduct—Refunds	...	...	...	...	*1,584*	*332*	*830*	...	*134*	...	...	*2,680*
NET RECEIPTS under PROVINCIAL RATES R	557	535	...	...	1,10,850	1,46,124	29,870	...	95,221	...	34,143	4,17,300
Total India 4,20,180 converted into £ at R15=£1											£	28,012
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	...	...	...	...	...	...	...	...	...

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1919.

	Gross Receipts.											No. of Items.
	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Gross Receipts Carried over.	
SEA CUSTOMS.	R	R	R	R	R	R	R	R	R	R	R	
Imports.												
Special Duties.												
Arms, Ammunition and Military Stores	...	44,660	1,26,625	2,87,991	...	...	40,929	...	...	...	5,00,205	1
Coal, coke and patent fuel	...	19	27,761	494	...	...	7,159	...	...	...	35,433	2
Liquor:												
(a) Ale, Beer, Porter, Cider and other fermented Liquors	...	22,396	2,36,372	1,77,522	...	...	47,558	...	...	...	4,83,848	3
(b) Spirits and Liquors	...	10,44,071	42,59,109	34,68,885	...	...	13,42,887	...	...	...	1,01,14,952	4
(c) Wines	...	35,615	2,85,013	1,19,104	...	...	26,818	...	...	...	4,66,550	5
Opium	...	499	1,290	1,406	...	...	172	...	...	...	3,367	6
Petroleum	...	97,052	7,75,307	4,38,231	...	...	2,803	...	...	...	13,13,393	7
Silver:												
(a) Silver Bullion and Coin	...	30	917	...	...	...	192	...	...	...	1,139	8
(b) Silver Manufactures	...	80,216	1,11,762	10,383	...	...	887	...	...	...	2,03,248	9
Sugar, all sorts	...	13,65,230	61,18,160	87,78,382	...	...	6,81,640	...	...	...	1,69,43,412	10
Tobacco	...	8,15,616	25,54,181	34,58,190	...	...	14,74,137	...	...	...	83,02,124	11
Duty at 2½ per cent.												
Machinery	...	51,778	3,05,701	6,88,159	...	...	1,16,079	...	...	...	11,61,717	12
Metals—Iron and Steel	...	1,49,852	8,20,738	13,30,036	...	...	2,99,386	...	...	...	26,00,012	13
Railway Plant and Rolling Stock	...	21,609	1,13,173	3,23,882	...	...	1,546	...	...	...	4,60,210	14
Other Articles	...	29,495	22,431	2,97,432	...	...	37,152	...	...	...	3,86,510	15
Duty at 7½ per cent.												
Articles of Food and Drink (excluding Sugar and Vinegar)	...	3,71,345	25,79,460	19,39,841	...	...	3,39,990	...	...	...	57,30,636	16
Raw Materials and articles mainly manufactured	...	2,32,719	20,22,324	16,21,174	...	...	2,24,928	...	...	...	41,01,145	17

Articles wholly or mainly manufactured :—												
(*a*) Cutlery, hardware, implements and instruments	...	2,20,861	22,76,531	20,30,002	...	...	3,53,380	...	...	...	48,80,774	18
(*b*) Metals, other than iron and steel	...	1,08,778	9,62,576	11,43,274	...	...	1,14,949	...	...	...	23,29,577	19
(*c*) Cotton Manufactures	...	16,63,280	1,75,31,341	1,66,14,596	...	...	20,64,316	...	...	...	3,78,73,533	20
(*d*) Yarn and textile fabrics (other than Cotton manufactures)	...	93,906	45,12,221	6,85,799	...	...	5,38,908	...	...	...	58,29,934	21
(*e*) All other Articles wholly or mainly manufactured	...	16,54,157	96,26,834	55,70,408	...	...	16,97,696	...	...	...	1,85,49,095	22
Miscellaneous	...	2,82,265	24,98,491	5,06,868	...	...	1,46,758	...	...	...	34,34,382	23
Total Imports	...	88,85,449	5,77,68,318	4,94,92,059	...	...	95,59,370	...	...	...	12,57,05,196	24
Exports.												
Grain and Pulse :												
Jute—												
(*a*) Raw	...	...	2,250	67,27,655	...	...	18	...	...	...	67,29,923	25
(*b*) Manufactured	...	1,321	63,109	1,46,17,911	...	...	3,682	...	...	...	1,46,86,023	26
Rice	...	4,91,595	10,27,743	8,94,495	...	...	86,99,401	...	...	...	1,11,13,234	27
Tea	...	2,27,799	3,16,017	38,41,946	...	...	16	...	...	...	43,85,778	28
Total Exports	...	7,20,715	14,09,119	2,60,82,007	...	...	87,03,117	...	...	...	3,69,14,958	29
Miscellaneous	...	48,319	4,19,730	2,69,978	...	...	98,368	...	...	...	8,36,395	30
Total Sea Customs R	...	96,54,483	5,95,97,167	7,58,44,044	...	...	1,83,60,855	...	...	...	16,34,56,549	31
LAND CUSTOMS.												
Import Duty :												
On Cotton Goods	...	1,60,796	967	...	...	...	...	...	...	...	1,61,763	32
„ other Goods	...	1,72,814	1,52,248	...	...	...	...	...	...	...	3,25,062	33
Total Import Duty	...	3,33,610	1,53,215	...	...	...	...	...	...	...	4,86,825	34
Export Duty	...	14,769	24,027	...	...	...	...	...	...	...	38,796	35
Miscellaneous	...	3,354	3,929	...	...	...	...	...	...	...	7,283	36
Total Land Customs R	...	3,51,733	1,81,171	...	...	...	...	...	...	...	5,32,904	37
Excise Duty on Cotton Manufactures	1,00,515	7,48,545	1,16,18,396	2,10,582	4,40,329	23,323	...	...	6,75,343	...	1,38,17,033	38
Excise Duty on Motor Spirit	...	...	...	...	...	...	32,73,693	...	...	1,61,807	34,35,500	39
Warehouse and Wharf Rents	...	13,678	8,256	17,433	...	...	127	...	...	...	39,494	40
Miscellaneous	...	62,361	3,32,148	98	...	...	1,32,817	710	...	...	5,28,134	41
GRAND TOTAL	1,00,515	1,08,30,800	7,17,37,138	7,60,72,157	4,40,329	23,323	2,17,67,492	710	6,75,343	1,61,807	18,18,09,614	42

Total Gross Receipts Rs. 18,18,09,614 converted into £ @ Rs. 15=£1 £ 12,120,641

*

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1919—*contd.*

	Total Gross Receipts Brought forward.	Refunds and Drawbacks.											
		India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Refunds and Drawbacks carried over.	No. of Items.
SEA CUSTOMS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Imports.													
Special Duties.													
Arms, Ammunitions and Military Stores	5,00,205	...	37,201	61,546	1,85,787	...	...	24,984	...	...	...	3,09,518	1
Coal, Coke and patent fuel	35,433	...	...	7,626	93	...	...	812	...	...	...	8,531	2
Liquors:													
(a) Ale, Beer, Porter, Cider and other fermented Liquors	4,83,848	...	120	28,019	5,942	...	...	50	...	...	...	34,131	3
(b) Sprits and Liquors	1,01,14,952	...	17,143	1,33,523	51,827	...	...	19,468	...	...	...	2,21,961	4
(c) Wines	4,66,550	...	64	7,462	2,697	...	...	46	...	...	...	10,269	5
Opium	3,367	...	...	...	...	...	...	...	...	...	...	...	6
Petroleum	13,13,393	...	...	10,526	26,250	...	...	160	...	...	...	36,936	7
Silver:													
(a) Silver Bullion and Coin	1,139	...	...	...	...	...	...	...	...	...	...	...	8
(b) Silver Manufactures	2,03,248	...	747	1,418	1,401	...	...	...	...	...	...	3,566	9
Sugar	1,69,43,412	...	19,281	9,24,943	1,92,568	...	...	214	...	...	...	11,37,006	10
Tobacco	83,02,124	...	769	24,511	1,21,713	...	...	137	...	...	...	1,47,130	11
Duty at 2½ per cent.													
Machinery	11,61,717	...	826	31,558	19,124	...	...	4,555	...	...	...	56,063	12
Metals—Iron and Steel	26,00,012	...	915	25,345	71,883	...	...	5,925	...	...	...	1,04,068	13
Railway plant and Rolling Stock	4,60,210	...	...	34	1,07,887	...	...	...	...	...	...	1,07,921	14
Other Articles	3,86,510	...	986	1,347	11,739	...	...	165	...	...	...	14,237	15
Duty at 7½ per cent.													
Articles of Food and Drink (excluding Sugar and Vinegar)	57,30,636	...	15,698	2,18,549	42,281	...	...	2,845	...	...	...	2,79,373	16
Raw Materials and Articles mainly manufactured	41,01,145	...	4,014	1,44,181	58,901	...	...	11,747	...	...	...	2,18,843	17

Articles wholly or mainly Manufactured:—													
(a) Cutlery, hardware, implements and instruments	48,80,774	...	8,806	75,807	1,31,768	...	...	13,621	...	...	...	2,30,002	18
(b) Metals, other than iron and steel	23,29,577	...	166	12,416	29,781	...	...	2,862	...	...	...	45,225	19
(c) Cotton Manufactures	3,78,73,533	...	9,800	21,67,553	5,18,749	...	...	83,698	...	...	...	27,79,800	20
(d) Yarn and textile fabrics (other than cotton manufacture)	58,29,934	...	520	1,58,940	19,288	...	...	5,665	...	...	...	1,84,413	21
(e) All other Articles wholly or mainly manufactured	1,85,49,095	...	39,673	4,16,509	1,98,408	...	...	87,574	...	...	...	7,42,164	22
Miscellaneous	34,34,382	...	1,898	1,40,491	...	...	...	1,297	...	...	...	1,43,686	23
Total Imports	12,57,05,196	...	1,58,627	45,92,304	17,98,087	...	...	2,65,825	...	...	...	68,14,843	24
Exports.													
Grain and Pulse:													
Jute—													
(a) Raw	67,29,923	...	...	...	39,586	...	...	...	...	...	...	39,586	25
(b) Manufactured	1,46,86,023	...	33	6,033	2,15,832	...	...	...	...	...	...	2,21,898	26
Rice	1,11,13,234	...	14,727	47,137	89,480	...	...	3,33,366	...	...	...	4,84,710	27
Tea	43,85,778	...	45,370	9,181	26,137	...	...	...	...	...	...	80,688	28
Total Exports	3,69,14,958	...	60,130	62,351	3,71,035	...	...	3,33,366	...	...	...	8,26,882	29
Miscellaneous	8,36,395	...	106	64,742	19,182	...	...	200	...	...	...	84,230	30
Total Sea Customs R	16,34,56,549	...	2,18,863	47,19,397	21,88,304	...	...	5,99,391	...	...	...	77,25,955	31
LAND CUSTOMS.													
Import Duty:													
On Cotton Goods	1,61,763	...	1,798	...	...	...	...	...	...	...	...	1,798	32
„ other Goods	3,25,062	...	8,119	2,425	...	...	...	...	...	...	...	10,544	33
Total Import Duty	4,86,825	...	9,917	2,425	...	...	...	...	...	...	...	12,342	34
Export Duty	38,796	...	...	2,687	...	...	...	...	...	...	...	2,687	35
Miscellaneous	7,283	...	1	488	...	...	...	...	...	...	...	489	36
Total Land Customs R	5,32,904	...	9,918	5,600	...	...	...	...	...	...	...	15,518	37
Excise Duty on Cotton Manufactures	1,38,17,033	...	15,463	1,07,800	...	...	...	...	...	14,518	...	1,37,781	38
Excise Duty on Motor Spirit	34,35,500	...	...	...	...	...	...	...	...	...	4,910	4,910	39
Warehouse and Wharf Rents	39,494	...	103	1,056	2,809	...	...	...	...	...	...	3,968	40
Miscellaneous	5,28,134	...	4,796	210	...	...	...	974	...	...	...	5,980	41
GRAND TOTAL R	18,18,09,614	...	2,49,143	48,34,063	21,91,113	...	...	6,00,365	...	14,518	4,910	78,94,112	42

No. 21A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1919—*concld.*

	Total Gross Receipts Brought forward.	Total Refunds and Drawbacks Brought forward.	Net Receipts. India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total Net Receipts.	No. of Items.
SEA CUSTOMS.														
Imports.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Special Duties.														
Arms, Amunitions and Military Stores	5,00,205	3,09,518	...	7,459	65,079	1,02,204	...	...	15,945	...	...	...	1,90,687	1
Coal, Coke and patent fuel	35,433	8,531	...	19	20,135	401	...	...	6,347	...	...	...	26,902	2
Liquors: , Beer, Porter, Cider and other ferment-														
(a) Aleed Liquors	4,83,848	34,131	...	22,276	2,08,353	1,71,580	...	...	47,508	...	...	...	4,49,717	3
(b) Spirits and Liquours	1,01,14,952	2,21,961	...	10,26,928	41,25,586	34,17,058	...	...	13,23,419	...	...	...	98,92,991	4
(c) Wines	4,66,550	10,269	...	35,551	2,77,551	1,16,407	...	...	26,772	...	...	...	4,56,281	5
Opium	3,367	...	...	499	1,290	1,406	...	...	172	...	...	...	3,367	6
Petroleum	13,15,393	36,936	...	97,052	7,64,781	4,11,981	...	...	2,643	...	...	...	12,76,457	7
Silver:														
(a) Silver Bullion and Coin	1,139	...	...	30	917	...	...	...	192	...	...	...	1,139	8
(b) Silver Manufactures	2,03,248	3,566	...	79,469	1,10,344	8,982	...	...	887	...	...	...	1,99,682	9
Sugar	1,69,43,412	11,37,006	...	13,45,949	51,93,217	85,85,814	...	...	6,81,426	...	...	...	1,58,06,406	10
Tobacco	83,02,124	1,47,130	...	8,14,847	25,29,670	33,36,477	...	...	14,74,000	...	...	...	81,54,994	11
Duty at 2½ per cent.														
Machinery	11,61,717	56,063	...	50,952	2,74,143	6,69,035	...	...	1,11,524	...	...	...	11,05,654	12
Metals—Iron and Steel	26,00,012	1,04,068	...	1,48,937	7,95,393	12,58,153	...	...	2,93,461	...	...	...	24,95,944	13
Railway plant and Rolling Stock	4,60,210	1,07,921	...	21,609	1,13,139	2,15,995	...	...	1,546	...	...	...	3,52,289	14
Other Articles	3,86,510	14,237	...	28,509	21,084	2,85,693	...	...	36,987	...	...	...	3,72,273	15
Duty at 7½ per cent.														
Articles of Food and Drink (excluding Sugar and Vinegar)	57,30,636	2,79,373	...	8,55,647	23,60,911	18,97,560	...	...	3,37,145	...	...	...	54,51,263	16
Raw Materials and Articles mainly manufactured	41,01,145	2,18,843	...	2,28,705	18,78,143	15,62,273	...	...	2,13,181	...	...	...	38,82,302	17

Articles wholly or mainly Manufactured: —														
(*a*) Cutlery, hardware, implements and instruments	48,30,774	2,30,002	...	2,12,055	22,00,724	18,96,234	...	...	3,39,759	...	...	...	46,50,772	18
(*b*) Metals, other than iron and steel	23,29,577	45,225	...	1,08,612	9,50,160	11,13,493	...	...	1 12,087	...	...	...	22,84,352	19
(*c*) Cotton Manufactures	3,78,73,533	27,79,800	...	16,53,480	1,53,63,788	1,60,95,847	...	...	19,80,618	...	...	...	3,50,93,733	20
(*d*) Yarn and textile fabrics (other than cotton Manufactures)	58,29,934	1,84,413	...	93,386	43,53,281	6,66,511	...	...	5,32,343	...	...	...	56,45,521	21
(*e*) All other Articles wholly or mainly manufactured	1,85,49,095	7,42,164	...	16,14,484	92,10,325	53,72,000	...	...	16,10,122	...	...	...	1,78,06,931	22
Miscellaneous	34,34,382	1,43,686	...	2,80,367	23,58,000	5,06,868	...	...	1,45,461	...	...	...	32,90,696	23
Total Imports	12,57,05,196	68,14,843	...	87,26,822	5,31,76,014	4,76,93,972	...	...	92,93,545	...	...	...	11,88,90,353	24
Exports.														
Grain and Pulse:														
Jute—														
(*a*) Raw	67,29,923	39,586	...	...	2,250	66,88,069	...	...	18	...	...	...	66,90,337	25
(*b*) Manufactured	1,46,86,023	2,21,898	...	1,288	57,076	1,44,02,079	...	...	3,682	...	...	...	1,44,64,125	26
Rice	1,11,13,234	4,84,710	...	4,76,868	9,80,606	8,05,015	...	...	83,66,035	...	...	...	1,06,28,524	27
Tea	43,85,778	80,688	...	1,82,429	3,06,836	38,15,809	...	...	16	...	...	...	43,05,090	28
Total Exports	3,69,14,958	8,26,882	...	6,60,585	13,46,768	2,57,10,972	...	...	83,69,751	...	...	...	3,60,88,076	29
Miscellaneous	8,36,395	84,230	...	48,213	3,54,988	2,50,796	...	...	28,108	...	...	...	7,52,165	30
Total Sea Customs R	16,34,56,549	77,25,955	...	94,35,620	5,48,77,770	7,36,55,740	...	...	1,77,61,464	...	...	...	15,57,30,594	31
LAND CUSTOMS.														
Import Duty.														
On Cotton Goods	1,61,763	1,798	...	1,58,998	967	...	...	...	...	...	...	...	1,59,965	32
" other Goods	3,25,062	10,544	...	1,64,695	1,49,823	...	...	...	...	...	...	...	3,14,518	33
Total Import Duty	4,86,825	12,342	...	3,23,693	1,50,790	...	...	...	...	...	...	...	4,74,483	34
Export Duty	38,796	2,687	...	14,769	21,340	...	...	...	...	...	...	...	36,109	35
Miscellaneous	7,283	489	...	3,353	3,441	...	...	...	...	...	...	...	6,794	36
Total Land Customs R	5,32,904	15,518	...	3,41,815	1,75,571	...	...	...	...	...	...	...	5,17,386	37
Excise Duty on Cotton Manufactures	1,38,17,033	1,37,781	1,00,515	7,33,082	1,15,10,596	2,10,582	4,40,329	23,323	...	...	6,60,825	..	1,36,79,252	38
Excise Duty on Motor Spirit	34,35,500	4,910	...	...	...	...	...	...	32,73,693	...	...	1,56,897	34,30,590	39
Warehouse and Wharf Rents	39,494	3,968	...	13,575	7,200	14,624	...	...	127	...	...	...	35,526	40
Miscellaneous	5,28,184	5,980	...	57,565	3,31,938	98	...	...	1,31,843	710	...	...	5 22,154	41
GRAND TOTAL R	18,18,09,614	78,94,112	1,00,515	1,05,81,657	6,69,03,075	7,38,81,044	4,40,329	23,323	2,11,67,127	710	6,60,825	1,56,897	17,39,15,502	42

No. 21B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOM REVENUE for the Year ended 31st March 1919.

Charges at the Principal Ports of *Madras, Bombay, Calcutta, and Rangoon.*	Madras.	Bombay.	Bengal (Calcutta).	Burma (Rangoon).	Bihar and Orissa.	TOTAL.
	R	R	R	R	R	R
Commissioner (a)	...	42,034	...	...	...	42,034
Establishment and Contingencies, etc., of Commissioner	...	26,841	...	...	...	26,841
Collectors, Deputy and Assistant (a)	42,278	1,22,205	99,066	64,583	...	3,28,132
Office and Wharf Establishment	74,121	3,24,085	2,31,997	1,54,380	...	7,84,583
Preventive Establishment (a)	32,017	2,79,638	4,88,761	1,46,863	...	9,47,279
Appraising Establishment (a)	33,764	1,79,462	1,28,814	40,034	...	3,82,074
Overtime Allowance	19,484	1,50,676	2,47,075	...	...	4,17,235
Contingent Charges	26,620	1,09,067	1,26,122	3,12,693	...	5,74,502
Payments of officers of other Provinces	...	783	...	...	...	783
Add—Portion transferred from Salt (see page 42)	...	2,52,527	...	...	...	2,52,527
Total Charges at the Principal Ports.	2,28,284	14,87,318	13,21,835	7,18,553	...	37,55,990
Ditto at other Ports (*vide* details below).	2,21,305	3,74,146	64,039	1,14,925	15,382	7,89,797
TOTAL CHARGES IN INDIA	4,49,589	18,61,464	13,85,874	8,33,478	15,382	45,45,787
Total India converted into £ at R15=£1						£ 303,052
CHARGES IN ENGLAND— Stores for India						£ 120
Total Customs Charges						£ 303,172

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (b)	Contingent Charges.	TOTAL.
	R	R	R	R
Madras.				
Out ports	65,649	1,03,011	52,645	2,21,305
Bombay.				
Sind Division	(a) 90,277	2,59,369	24,500	3,74,146
Bengal.				
Chittagong	8,950	50,521	4,568	64,039
Burma.				
Akyab	6,703	16,165	8,698	31,566
Bassein	1,632	6,775	14,591	22,998
Bhamo	...	5,401	488	5,889
Kyauk-Phyu	...	1,149	36	1,185
Maungdaw	...	1,300	75	1,375
Mergui	...	6,694	1,438	8,132
Moulmein	(a) 3,073	16,831	5,804	30,708
Sandoway	...	300	7	307
Tavoy	...	8,024	1,993	10,017
Victoria Point	...	2,018	730	2,748
Total Burma	16,408	64,657	33,860	1,14,925
Bihar and Orissa.				
Balasore	(a) 4,007	1,927	2,264	8,198
Cuttack	...	4,587	864	5,451
Puri	...	1,586	147	1,733
Total Bihar and Orissa	4,007	8,100	3,275	15,382
Total Charges at other Ports	1,85,291	4,85,658	1,18,848	7,89,797

(a) Including Exchange Compensation Allowance.
(b) Including Overtime Allowance.

No. 22.—ACCOUNT of INCOME TAX and of CHARGES for COLLECTION for the Year ended 31st March 1919.

REVENUE.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
CIVIL DEPARTMENT:												
Super Tax:	R	R	R	R	R	R	R	R	R	R	R	R
Collections from individuals	41,571	15,187	8,42,102	55,98,529	61,69,289	3,06,965	1,90,888	1,85,136	4,20,525	14,429	7,591	1,37,92,212
Do. from companies	45,371	...	6,79,134	48,92,500	56,95,861	5,77,617	25,234	10,13,301	3,178	...	...	1,29,32,196
Do. from firms	20,614	...	9,27,741	20,34,136	8,13,277	1,30,491	56,958	1,16,377	1,228	7,513	...	41,08,335
Do. from Hindu undivided families	...	...	16,910	9,13,001	3,125	73,329	5,061	17,188	17,945	...	...	10,46,559
Penalties and other miscellaneous receipts	..	...	1,629	232	445	24	...	..	...	...	...	2,330
TOTAL	1,07,556	15,187	24,67,516	1,34,38,398	1,26,81,997	10,88,426	2,78,141	13,32,002	4,42,876	21,942	7,591	3,18,81,632
Income Tax:												
Ordinary Collections	7,81,451	2,71,325	69,01,020	2,36,17,053	2,15,09,251	53,21,528	32,53,725	57,99,104	19,36,052	15,65,904	7,74,518	7,17,30,931
Deductions by Government from Salaries and Pensions	6,17,151	99,722	6,26,499	7,30,743	7,44,828	6,18,805	4,45,864	5,64,632	3,38,136	2,76,174	1,24,310	51,86,864
Deductions from Interest on Government Securities	12,67,363	1,900	2,17,343	9,00,117	54,606	1,24,047	15,444	15,867	28,220	10,956	2,349	26,68,212
Penalties	81	95	32,983	37,880	17,066	59,224	9,237	1,509	12,969	9,084	3,988	1,84,116
Recoveries from Surplus Profits of Railway Companies	3,66,787	...	2,73,181	1,35,306	65,763	...	...	1,41,286	...	...	...	9,82,323
Other items	19	5	91	1,28,[illegible]8	11,131	...	92	276	4,122	...	...	1,44,474
TOTAL	30,32,852	3,73,047	80,51,117	2,55,49,[illegible]7	2,24,02,645	61,23,604	37,54,362	65,22,674	23,19,499	18,62,118	9,05,165	8,08,96,920
TOTAL CIVIL DEPARTMENT	31,40,408	3,88,234	1,05,18,633	3,89,88,2[illegible]5	3,50,84,642	72,12,030	40,32,503	78,54,676	27,62,375	18,84,060	9,12,756	11,27,78,552
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
Posts and Telegraphs	3,12,802	...	...	...	...	...	...	...	...	...	...	3,12,802
Railways	5,67,540	...	...	..	...	...	...	...	...	...	...	5,67,540
Military	(a)25,21,707	...	...	...	...	...	...	...	...	...	...	25,21,707
Marine	85,488	...	...	...	...	...	...	...	...	...	...	85,488
Military Works	1,10,851	...	...	...	...	...	...	...	...	...	...	1,10,851
TOTAL OTHER DEPARTMENTS	35,98,388	...	...	...	...	...	...	...	..	...	...	35,98,388
TOTAL INCOME TAX	67,38,796	3,88,234	1,05,18,633	3,89,88,235	3,50,84,642	72,12,030	40,32,503	78,54,676	27,62,375	18,84,060	9,12,756	11,63,76,940
Deduct—Refunds	*32,078*	*3,374*	*3,88,212*	*4,21,579*	*1,65,621*	*45,013*	*59,167*	*42,100*	*17,355*	*14,014*	*74,440*	*12,62,953*
NET REVENUE FROM INCOME TAX	67,06,718	3,84,860	1,01,30 421	3,85,66,656	3,49,19,021	71,67,017	39,73,336	78,12,576	27,45,020	18,70,046	8,38,316	11,5[illegible],13,987
Total Income Tax in India R11,63,76,940 converted into £ at R15=£1 . £												7,758,462
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF SUPER TAX	...	...	...	...	10,085	...	...	...	...	...	...	10,085
INCOME TAX	7,071	1,211	89,905	2,84,182	1,96,008	35,585	58,318	62,811	46,921	38,022	4,344	8,24,378
TOTAL CHARGES	7,071	1,211	89,905	2,84,182	2,06,093	35,585	58,318	62,811	46,921	38,022	4,344	8,34,463
Total Charges in India converted into £ at R15 =£1 .												55,631

	R
(a) 1st Peshawar Division	1,22,563
2nd Rawalpindi "	2,57,922
3rd Lahore "	4,18,054
4th Quetta "	1,78,399
5th Mhow "	1,47,238
6th Poona "	3,37,803
7th Meerut "	1,96,123
8th Lucknow "	1,86,749
Carried over	18,44,851

	R
Brought forward	18,44,851
9th Secunderabad Division	1,85,294
Burma "	79,541
Supply Circle	1,27,589
Central War Accounts	2,74,480
Non-Military Pay and Pension Accounts	9,952
TOTAL	25,21,707

No. 23.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1919.

REVENUE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:	R	R	R	R	R	R	R	R	R	R	R	R
Timber	13,06,791	24,616	6,56,664	20,31,490	3,64,578	5,44,103	3,68,199	29,53,154	6,123	1,53,634	1,93,725	86,03,077
Firewood and Charcoal	68,679	47,890	72,800	5,79,161	451	1,59,417	3,99,210	5,91,588	334	22,437	19	19,41,986
Bamboos	372	...	31,450	84,428	...	52	62,069	1,016	6,821	5,617	...	1,91,825
Sandal Wood	4,37,817	...	4,94,537	1,10,908	...	...	...	...	...	1	...	10,43,263
Grass and other minor Produce	5,390	49	1,84,240	25,70,757	13,285	37,728	7,407	1,963	326	27,519	17,233	28,65,897
Resin Industry	...	...	...	...	...	12,41,039	1,78,409	...	...	...	...	14,19,478
TOTAL	18,19,049	72,555	14,39,691	53,76,744	3,78,314	19,82,369	10,15,294	35,47,721	13,604	2,09,208	2,10,977	1,60,65,526
REVENUE FROM TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:												
Timber	55,581	2,73,234	2,51,571	31,79,529	9,24,278	32,69,994	4,05,997	73,20,237	6,99,024	8,60,415	4,65,227	1,77,05,087
Firewood and Charcoal	11,545	14,362	7,07,204	8,00,957	2,09,522	4,35,915	1,01,622	3,75,293	53,820	2,95,474	22,536	30,28,250
Bamboos	3,059	...	2,87,380	91,027	83,166	2,74,135	2,762	2, 1,284	18,028	2,18,986	33,699	12,83,526
Grazing and Fodder Grass	16,882	3,440	8,24,650	5,71,972	23,323	1,53,366	1,96,795	12,932	7,804	14,47,446	3,67,694	36,26,304
Other minor Produce	22,744	1,789	6,68,947	1,88,333	2,14,146	2,97,434	11,439	3,75,968	89,886	2,44,303	1,25,261	22,40,250
Commutation Fees	643	...	2,228	...	8,097	...	...	...	14,601	35,727	17,282	78,578
Other items	1,229	...	1,39,418	...	7,961	...	...	...	17,967	...	51,950	2,18,525
TOTAL	1,11,683	2,92,825	28,81,398	48,31,818	14,70,493	44,30,844	7,18,615	83,55,714	9,01,130	31,02,351	10,83,649	2,81,80,520
DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	16	1,017	19,229	5,045	10,674	7,273	49,688	2,49,570	325	886	16,180	3,59,903
REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:												
Duty on Foreign Timber and other Forest Produce	...	...	...	5,913	...	12,463	...	1,54,656	...	...	28,446	2,01,478
Revenue from shared and private Forests	6,022	991	...	8,974	...	...	501	...	...	5,013	36,590	58,091
TOTAL	6,022	991	...	14,887	...	12,463	501	1,54,656	...	5,013	65,036	2,59,569
MISCELLANEOUS:												
Fines and Forfeitures	347	6,471	1,92,012	40,737	4,854	42,517	4,402	8,781	453	3,023	1,166	3,04,763
Refunds	2,216	...	...	4,055	1,625	42,634	597	19,319	14,685	3,713	1,060	89,904
Other Sources	21,882	7,463	2,59,130	2,20,745	78,144	1,19,067	3,65,081	1,93,091	14,566	1,64,228	1,15,250	15,58,647
TOTAL	24,445	13,934	4,51,142	2,65,537	84,623	2,04,218	3,70,080	2,21,191	29,704	1,70,964	1,17,476	19,53,314
TOTAL FOREST REVENUE R	19,61,215	3,81,322	47,91,460	1,04,94,031	19,44,104	66,37,167	21,54,178	1 25,28,852	9,44,763	34,88,422	14,93,318	4,68,18,332
EXPENDITURE.												
GENERAL DIRECTION.												
Salary of the Inspector General, Assistant Inspector General, Chief Conservator of Forests, etc.	52,915	...	...	...	...	35,384	...	49,150		26,479		1,63,928
Establishment, Contingencies, etc.	46,098	...	...	...	...	67,335	...	29,948	...	14,235	...	1,57,616
TOTAL GENERAL DIRECTION R	99,013	...	...	...	...	1,02,719	...	79,098	...	40,714	...	3,21,544

Total India converted into £ at R15=£1 £ 3,121,255

A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	4,11,671	89,883	3,70,094	51,18,305	1,59,355	(b)19,48,458	6,86,250	20,54,011	5,626	80,358	88,682	1,10,14,693
Timber and other Produce removed from the Forests by Consumers or Purchasers	776	1,288	1,33,318	58,675	1,27,620	74,816	3,902	1,29,441	15,581	1,44,794	35,018	7,25,229
Drift and Waif Wood and Confiscated Forest Produce	...	154	1,245	231	1,381	2,114	20,551	98,815	...	87	954	1,25,532
Revenue from Forests not managed by Government	147	...	...	2	...	7,349	...	281	...	...	8,142	15,921
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	27,708	9,075	44,063	123	2,26,703	33,650	...	...	...	43,876	3,85,198
Live Stock, Stores, Tools and Plant	1,52,887	6,699	1,79,467	1,01,272	36,723	1,97,921	25,254	1,76,296	4,168	37,526	27,108	9,45,321
Communications and Buildings	2,44,073	16,969	2,88,971	6,46,079	56,299	5,93,468	85,848	2,97,307	87,698	2,04,638	60,481	25,81,831
Organization, Improvement, and Extension of Forests	1,48,464	3,415	3,97,343	1,51,414	58,980	3,41,487	91,228	2,89,373	36,311	1,73,292	19,965	17,11,872
Miscellaneous	25,424	1,855	23,176	56,063	10,334	61,640	2,96,931	47,552	2,533	34,038	14,104	5,73,650
Total Conservancy and Works . R	9,83,442	1,47,971	14,02,689	61,76,104	4,50,815	34,53,956	12,45,614	30,93,076	1,51,917	6,75,333	2,98,330	1,80,79,247
B.—Establishments.												
I.—Salaries.												
Pay of Conservators	23,214	...	87,906	88,910	18,000	72,564	36,900	74,963	35,538	69,462	45,347	5,52,804
Pay of Superior Officers	1,86,985	14,435	3,74,961	3,20,107	1,05,610	2,73,067	1,11,543	6,16,143	93,867	2,51,754	72,570	24,21,047
Subordinate Forest and Depôt Establishments	73,582	24,866	5,22,090	5,88,754	1,08,682	2,49,956	1,62,554	7,56,334	70,284	4,59,399	1,23,620	31,40,121
Office Establishments	53,588	5,200	2,37,731	1,73,934	35,802	1,43,839	63,416	3,68,892	28,094	1,80,395	39,323	13,30,214
Deputation and Special Allowances	54,121	658	1,05,656	2,68,668	23,701	13,926	23,981	1,73,873	7,581	18,242	26,277	7,16,684
Compensation for dearness of provision	6,537	1,472	49,101	23,710	342	21,128	23,433	...	2,321	58,267	7,929	1,94,240
War allowance	...	926	...	...	...	1,262	7,388	...	585	35,418	...	45,579
Total	3,98,027	47,557	13,77,445	14,64,083	2,92,137	7,75,742	4,29,220	19,90,205	2,38,270	10,72,937	3,15,066	84,00,689
II.—Travelling Allowances.												
Conservators	1,755	...	10,065	12,589	3,730	9,009	4,495	7,571	2,516	7,471	3,645	62,846
Superior Officers	34,045	1,793	74,782	57,272	27,923	66,520	30,996	1,22,281	14,806	34,940	17,101	4,82,459
Subordinate Forest and Depôt Establishments	14,072	4,221	1,47,814	(a) 68,846	27,986	57,528	31,095	1,99,962	12,041	74,528	31,408	6,69,501
Office Establishments	5,857	264	42,571	22,209	3,200	20,516	9,622	41,489	1,281	14,996	2,118	1,64,123
Total	55,729	6,278	2,75,232	1,60,916	62,839	1,53,573	76,208	3,71,303	30,644	1,31,935	54,272	13,78,929
III.—Contingencies.												
Stationery	414	42	...	7,462	270	5,566	549	2,543	95	1,383	388	18,712
Carriage of Tents and Records	5,384	929	...	9,006	3,226	41,518	9,561	54,312	2,700	30,821	1,845	1,58,802
Rents, Rates, and Taxes	1,681	957	6,412	12,838	2,276	10,614	4,437	14,259	662	3,112	2,985	60,233
Pay of Police Guards	...	...	...	170	...	2,870	410	...	...	...	...	3,450
Service Postage and Telegrams	5,200	912	33,524	26,397	4,653	16,604	9,789	19,946	2,378	19,195	6,501	1,45,099
Sundries	14,599	2,711	87,219	15,220	9,619	35,800	20,016	67,240	4,183	40,617	11,574	3,08,798
Total	27,278	5,551	1,27,155	71,093	20,044	1,12,972	44,762	1,58,300	10,018	94,628	23,293	6,95,094
Total Establishments . R	4,81,034	59,386	17,79,832	16,96,092	3,75,020	10,42,287	5,50,190	25,19,808	2,78,932	12,99,500	3,92,631	1,04,74,712
Total Expenditure in India R	15,63,489	2,07,357	31,82,521	78,72,196	8,25,835	45,98,962	17,95,804	56,91,982	4,30,849	20,15,547	6,90,961	2,88,75,503
Total India converted into £ at R15 = £ 1 £												1,925,034
Charges in England												
Allowances of an Officer on special duty and to probationers for the Department, etc.											1,645	
Stores for India											232	1,877
Total Charges in England £												
Total Forest Expenditure £												1,926,911

(a) Includes R2,691 on account of Forest School.
(b) Includes R9,12,004 on account of Resin Industry.

No. 24.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION for the Year ended 31st March 1919.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS.												
Fees for Registering Documents	46,697	45,036	22,47,564	11,03,031	17,69,935	6,07,531	3,12,293	2,25,752	6,38,609	4,36,697	88,075	75,21,220
Fees for copies of Registered Documents . .	8,381	8,792	65,881	24,713	65,051	38,427	67,457	1,468	17,752	13,728	2,236	3,13,886
Miscellaneous	4,277	6,140	4,24,755	14,580	82,751	1,29,277	26,383	2,125	28,290	33,546	2,544	7,54,668
TOTAL REGISTRATION RECEIPTS R	59,355	59,968	27,38,200	11,42,324	19,17,737	7,75,235	4,06,133	2,29,345	6,84,651	4,83,971	92,855	85,89,774
Deduct—Refunds	*64*	*15*	*6,469*	*3,087*	*3,425*	*174*	*216*	*53*	*683*	*47*	*560*	*14,793*
NET RECEIPTS under REGISTRATION . R	59,291	59,953	27,31,731	11,39,237	19,14,312	7,75,061	4,05,917	2,29,292	6,83,968	4,83,924	92,295	85,74,981
Total India R85,89,774 converted into £ at R15=£1												**572,652**
CHARGES.												
Superintendence	...	...	52,618	23,297	73,830	17,899	...	...	24,802	16,083	...	2,08,529
District Charges	18,997	14,912	14,57,549	4,61,541	10,60,082	2,91,283	1,34,219	1,06,625	3,73,662	1,56,389	67,789	41,43,048
TOTAL CHARGES under REGISTRATION . R	18,997	14,912	15,10,167	4,84,838	11,33,912	3,09,182	1,34,219	1,06,625	3,98,464	1,72,472	67,789	43,51,577
Total India converted into £ at R15=£1 £												**290,105**

No. 25.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES for the Year ended 31st March 1919.

	R	R	R
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
" Amjeerah	33,019		
" Banswara	17,500		
" Bundi	1,20,000		
" Behut	933		
" Chirkhari	8,584		
" Doongarpur	17,500		
" Holkar	5,945		
" Jodhpur	98,000		
" Jaipur	4,00,000		
" Jhalawar	30,000		
" Kotah	2,34,720		
" Kelcheepur	3,711		
" Lawa	225		
" Paldeo	242		
" Punnah	9,955		
" Rutlam	42,000		
" Sailana	21,000		
" Sirohi	3,441		
" Shahpura	10,000		
" Udaipur	1,00,000		
		11,63,789	
Contribution from Jodhpur towards cost of Erinpura Irregular Forces	1,15,000		
Contribution from Kotah towards cost of Deolee Irregular Force	2, 0,000		
" " Bhopal towards cost of Bhopal Contingent	1,61,290		
" " Jowrah towards cost of United Malwa Contingent	2,05,691		
		6,81,981	
Contributions towards the maintenance of Malwa Bheel Corps: R			
From Alirajpur	1,271		
" Amjeerah	18,868		
" Burwanee	3,890		
" Dhar	6,601		
" Dewas	21,256		
" Jhabuah	2,407		
" Jobat	87		
		53,980	
TOTAL INDIA, GENERAL			18,99,750
MADRAS.			
Tribute from Travancore		7,83,112	
Peshkash and Subsidy from Cochin		2,00,089	
" " Mysore		35,00,000	
" " Travancore		13,318	
TOTAL MADRAS			44,96,519
BOMBAY.			
Tribute from Kathiawar		5,87,547	
" Other Petty States		74,732	
Contribution from Baroda State		3,80,068	
" Jagirdars, Southern Mahratta Country		72,810	
Subsidy from Cutch		82,258	
TOTAL BOMBAY			11,97,415
Carried over			75,93,684

No. 25.—DETAILED ACCOUNT of Tributes and Contributions from Indian States for the Year ended 31st March 1919—*concld.*

		R
Brought forward		75,93,684
BENGAL.		
Tribute from Cooch Behar		67,701
UNITED PROVINCES OF AGRA AND OUDH.	R	
Tribute from Benares	1,90,000	
" Kapurthala (Bahraich)	1,31,000	
TOTAL UNITED PROVINCES OF AGRA AND OUDH		3,21,000
PUNJAB.		
Tribute from Chamba	2,225	
" Mandi	1,00,000	
" Sukeith	11,000	
" other petty states	31,716	
TOTAL PUNJAB		1,44,941
BURMA.		
Tribute from Shan States	4,30,181	
" Mong-mit States	20,000	
Tributes from other petty states	510	
TOTAL BURMA		4,50,691
BIHAR AND ORISSA.		
Tribute from Sonepur State	12,000	
" Patna "	13,000	
" Bamra "	7,500	
" Kalahandi "	16,000	
" Dhankanal "	5,0[illegible]9	
" Khandpara "	4,212	
" Nayagarh "	5,525	
" Nilgiri "	3,9[illegible]0	
" Other petty states	1[illegible],264	
TOTAL BIHAR AND ORISSA		85,500
CENTRAL PROVINCES AND BERAR.		
Tributes from Kawardha State	30,000	
" Sakti "	1,500	
" Nandgaon "	80,000	
" Chuikhadan "	12,000	
" Khairagarh "	40,000	
" Bastar "	20,000	
" Changhbakur "	387	
" Raigarh "	8,[illegible]50	
" Udaipur "	800	
" Sirguja "	2,500	
" Korea "	500	
" Jashpur "	1,250	
" Sarangarh "	4,500	
TOTAL CENTRAL PROVINCES AND BERAR		2,01,687
ASSAM.		
Tribute from Manipur	50,000	
" Ramrai	100	
TOTAL ASSAM		50,100
TOTAL TRIBUTES, ETC.		89,15,304
Total India converted into £ at R15 = £1	£	**594,354**

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section B.—Interest.

Revenue, £3,829,422. Expenditure, £8,127,090.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
					£	£
Interest	26	Receipts	61	...	3,829,422	
Interest on Debt, other than that charged to Railways and Irrigation Works	27	Expenditure	63	...	...	7,000,324
Interest on other Obligations	28	Expenditure	67	...	...	1,126,766
				Total	3,829,422	8,127,090

No. 26.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
SOURCES OF INTEREST.												
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 90, page 337	2,95,336	34,141	7,88,449	12,31,153	11,61,577	...	...	...	...	...	...	35,10,656
Provincial Loans and Advances set forth in Account No. 90A, page 353	...	...	4,75,416	6,28,874	5,43,633	11,77,031	2,40,921	2,33,397	1,20,293	1,85,228	1,25,305	37,30,098
Total Interest on Loans and Advances .	2,95,336	34,141	12,63,865	18,60,027	17,05,210	11,77,031	2,40,921	2,33,397	1,20,293	1,85,228	1,25,305	72,40,754
Investments.												
Securities held by the Paper Currency Department, (See Account No. 32C, page 89) . . .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	717	...	14,655	1,15,696	12,280	13,522	...	...	3,175	...	1,710	1,61,755
Securities of Railway Companies Provident Fund .	34,63,872	...	...	...	...	...	...	...	...	...	...	34,63,872
Total Interest on Investments .	69,35,009	...	14,655	1,15,696	12,280	13,522	...	...	3,175	...	1,710	70,96,047
Arrears due to the Government.												
Of Land Revenue	...	...	10,756	2,142	4,261	...	...	...	1,702	...	...	18,867
Of other Revenue	...	...	16,310	13,459	1,444	...	1	...	303	...	...	31,517

Public Works Cess	...	...	...	...	5,777	...	...	...	...	...	...	5,777
Of Balances due for Purchase Money of Waste Lands	...	...	...	2,707	...	...	3,25,231	...	...	...	...	3,27,968
Total Interest on Arrears due to Government	...	...	27,066	18,314	11,482	...	3,25,262	...	2,005	...	...	3,84,129
Sundry Accounts.												
Percentage from Subscribers to Service Funds on Foreign Service	584	...	...	394	...	...	...	...	...	...	...	978
Interest on Overdrawn Capital of Railway Companies	5,29,806	...	...	...	...	...	...	...	...	...	...	5,29,806
Interest on advances to Railway Companies charged to Capital	7,415	...	...	...	...	...	...	...	...	...	...	7,415
Sundry Items	4,69,971	...	191	78,500	565	202	741	...	2,441	980	...	5,53,591
Total Sundry Accounts	10,07,776	...	191	78,894	565	202	741	...	2,441	980	...	10,91,790
TOTAL RECEIPTS IN INDIA R	82,38,121	34,141	13,05,777	20,72,931	17,29,537	11,90,755	5,66,924	2,33,397	1,27,914	1,86,208	1,27,015	1,58,12,720
Total India converted into £ at R15=£											£	1,054,182

	£	£	
RECEIPTS IN ENGLAND:			
Interest realized from Investment of Cash Balance		248,246	
Interest on advances to the Imperial Bank of Persia for the purposes of the Persian Government		38,885	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland		408	
Special Reserve: Interest and Discount		776,851	
Paper Currency Reserve Investment:			
Interest on 2½ per cent. Consolidated Stock	45,533		
Discount on British Treasury Bills	1,665,317	1,710,850	
			2,775,240
TOTAL INTEREST RECEIPTS £			3,829,422

No. 27.—ACCOUNT of the PUBLIC DEBT *India*, bearing INTEREST, the ANNUAL INTEREST thereon; and the INTEREST paid during the Year ended 31st March 1919.

RUPEE DEBT.	Amount of Loan, 31st March 1919.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	R	R	R	R
Loan bearing interest at 5½ per cent.:				
Interest on 5½ per cent. War Bonds 1920	19,79,28,919	1,08,86,090	1,03,77,988	
Do. do. do. 1921	25,30,25,867	1,39,16,423	65,94,676	
Do. do. do. 1922	11,91,79,728	65,54,885	63,26,011	
Do. do. do. 1923	2,42,05,428	13,31,298	5,57,578	
Do. do. do. 1925	4,19,49,024	23,07,196	8,92,484	
Do. do. do. 1928	25,25,21,053	1,38,88,691	62,18,171	
				3,09,67,508
Loan bearing interest at 5 per cent.:				
Interest on 5 per cent. War Loan (1929—47)	25,41,72,394	1,27,08,620	1,28,99,164	
				1,28,99,164
Loan bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	
				4,50,000
Loan bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	3,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	62,00,000	2,48,000	1,57,867	
Terminable loan of 1915-16	4,99,80,000	19,99,040	19,9[illegible],821	
Conversion Loan of 1916-17	9,89,87,100	39,59,484	40,13,703	
				66,56,391
Loans bearing interest at 3½ per cent.				
Loan of 1842-43	20,90,80,000	73,17,800	74,22,902	
Loan of 1854-55	29,43,42,573	1,03,0[illegible],990	1,03,33,422	
Loan of 1865	33,[illegible]6,83,400	1,18,88,919	1,17,5[illegible],891	
Loan of 1879	3,66,23,100	12,81,808	12,51,950	
Loan of 1900-1901	31,03,58,000	1,08,62,530	1,08,85,017	
				4,16,51,782
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	6,70,36,250	20,11,087	21,17,009	
				21,17,009
Paid in India on Loans in course of Discharge:				
4½ per cent. Transfer Loan of 1878	...		359	
4½ per cent. Loan of 1879	...		403	
4 per cent. Loan of 1842-43	...		5	
4 per cent. Transfer Loan of 1st May 1865	...		557	
4 per cent. Cawnpore-Achneyra Railway Debenture Loan	900		...	
4 per cent. Debenture Loan for Cawnpore-Achneyra Section of the Rajputana Malwa-Railway	5,300		95	
				1,419
Miscellaneous—				
Interest on other Temporary Loans			20,74,904	
Provision against Depreciation:—War Loan, (1929-47)			41,00,000	
Discount on Loans:				
Discount on Treasury Bills		2,50,55,811		
Discount on War Loan (1929—47)		17,078		
Commission, brokerage, etc.		6,28,864	2,57,01,753	
			3,18,76,657	
Deduct—Recredit of Interest paid on G. P. Notes held by Post Office as Permanent Advance			*18,041*	3,18,58,616
TOTAL INTEREST ON RUPEE DEBT IN INDIA			R	12,66,01,889
Total India converted into £ at R15—£1			£	8,440,126
Carried over			£	8,440,126

No. 27.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1919—*contd.*

	Amount of Loan, 31st March 1919.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				8,440,126
STERLING DEBT.				
India 3½ per cent. Stock	90,165,299	3,155,785	3,163,944	
India 3 per cent. Stock	65,109,189	1,953,275	1,955,035	
India 2½ per cent. Stock	11,684,987	292,125	292,102	
India Bonds	...	...	17,500	
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	348,666	13,947	13,947	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
British Government 5 per cent War Loan (1929-47)	30,643,408	1,532,170	2,682,736	
			8,317,052	
Discount Sinking Fund			(a)83,753	
TOTAL INTEREST ON STERLING DEBT . £				8,400,805
GRAND TOTAL . £				(b)16,840,931

(a) Includes £78,821 charged to "Interest on Ordinary Debt" and £4,932 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt", "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

NOTE.—The charges for Interest in India are shown in the accounts of "India General," with the exception of (1) Interest charged to Irrigation, and (2) amount charged to Provincial Governments in respect of Provincial Advance and Loan Accounts.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—1,42,376	3,18,58,616	3,17,16,240	(c)6,99,25,735	18,68,919	6,80,76,786
North-West Frontier Province	...	...	...	...	...	9,25,512	9,25,512
Madras	...	3,74,983	...	3,74,983	...	31,20,791	31,20,791
Bombay	...	7,08,440	...	7,08,440	...	28,08,285	28,08,285
Bengal	...	4,56,074	...	4,56,074	...	3,78,273	3,78,273
United Provinces of Agra and Oudh	...	13,79,065	...	13,79,065	...	41,61,116	41,61,116
Punjab	...	1,82,908	...	1,82,908	...	75,68,775	75,68,775
Burma	...	1,77,951	...	1,77,951	...	9,29,526	9,29,526
Bihar and Orissa	...	1,10,476	...	1,10,476	...	21,07,514	21,07,514
Central Provinces and Berar	...	2,01,191	...	2,01,191	...	10,91,263	10,91,263
Assam	...	1,46,720	...	1,46,720	...	...	...
Total India . R	...	35,95,432	3,18,58,616	3,54,54,048	6,99,25,735	2,12,22,106	9,11,47,841
Ditto converted into £ at R15=£1 . £	...	239,695	2,123,908	2,363,603	4,661,715	1,414,808	6,076,523
England . £	4,557,900	...	78,821	4,636,721	(d)3,639,488	(e) 124,596	3,764,084
TOTAL . £	4,557,900	239,695	2,202,729	7,000,324	8,301,203	1,539,404	9,840,607
TOTAL				16,840,931			

(c) Includes R7,91,736 on account of Interest on Specific Debt and R2,88,544 on account of Interest chargeable against Companies on Advances (*vide* footnote (b) to Account No. 53 A, page 142).
(d) Includes £1,881,203 interest at 3·3310 per cent. on a sum of £56,475,619 taken as Capital Outlay in England to 31st March 1919 on State Railways, and £81,250 on account of Interest chargeable against Companies on Advances.
(e) Represents Interest at 3·3310 per cent. on £3,740,516 taken as Capital Outlay in England to 31st March 1919 on Irrigation.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1919 in continuation of the Account of the PUBLIC DEBT (Account No. 27).

INDIA, GENERAL.	Amount, 1st April 1918.	Amount, 31st March 1919.	Rate of Interest per cent.	Amount of Interest paid during the year.
Special Loans.	R	R	R	R
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	15,260
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	2,137
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	500
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	...
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	...
Treasury Notes on Account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	18,164
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,35,20,305	1,31,72,006	6 and 3½	8,23,465
Bengal and Madras Service Family Pension Fund	6,23,382	6,83,006	4	24,443
Indian Military Widows' and Orphans' Fund	81,254	1,63,347	4	4,741
Savings Banks.				
Post Office Cash Certificates	8,88,44,541	8,19,51,607	...	(b)12,71,224
Bank Accounts.				
Savings Bank Deposits	16,58,51,831	18,82,58,830	3	46,87,[illegible]1
State Railway Provident Institutions (Civil)	1,27,059	1,38,213	4	6,244
Do. do. (Departmental)	3,93,68,737	4,30,72,235	4	20,40,216
Companies Railway Provident Fund	4,60,15,269	8,60,75,854	4	36,72,136
Financial Department Provident Fund	1,02,051	1,11,665	4	5,941
Civil Engineers' Provident Fund (Civil)	52,940	411	4	6
Do do. (Departmental)	4,07,090	4,04,368	4	15,354
Forest Officers' Provident Fund	5,18,887	1,05,619	4	9,384
Police Officers' Provident Fund	32,648	36,644	4	1,404
Civil Veterinary Department Provident Fund	1,04,952	1,07,110	4	4,208
General Provident Fund (Civil)	63,97,224	55,50,218	4	2,07,510
Do do. (Departmental)	72,63,548	77,38,646	4	2,90,779
Other Miscellaneous Provident Fund (Civil)	80,212	91,636	4	3,047
Do. do. (Departmental)	11,698	15,400	4	500
Cemetery Endowment Fund	28,096	29,172	3 and 3½	1,017
Special Accounts.				
Postal Insurance and Life Annuity Fund	1,42,93,043	1,51,40,296	3½	5,09,712
General Family Pension Fund	52,294	47,611	3	1,166
Hindu Family Annuity Fund	29,499	20,613	3	1,049
Bengal Christian Family Pension Fund	4,093	3,623	3	169
Miscellaneous.				
Post Office Guarantee Fund	54,326	26,101	4	1,970
Telegraph Fine Fund	3,661	4,146	3	113
Interest on unexpended Capital deposited by Railway Companies with the Secretary of State	1,57,14,705	35,65,440	3½	4,53,036
Interest on Miscellaneous Accounts	...	...	...	6
Refunds	...	...	...	2
TOTAL	40,11,40,301	44,80,60,884		1,40,76,054
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	6,043	6,116	3 and ¼	209
TOTAL	6,043	6,116		209
Carried over R	40,11,46,344	44,80,67,000		1,40,76,263

(a) Shown under United Provinces of Agra and Oudh.
(b) Represents bonus on Cash Certificates.

No. 28.—ACCOUNT showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1919, etc.—*contd.*

	Amount, 1st April 1918.	Amount, 31st March 1919.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	40,11,46,344	44,80,67,000		1,40,76,263
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,43,078	3,44,862	4	14,226
Savings Banks.				
Forest Officers' Provident Fund	34,163	42,680	4	1,605
Police Officers' Provident Fund	91,744	94,984	4	3,642
General Provident Fund	60,10,085	65,93,336	4	2,44,699
Cemetery Endowment Fund	30,763	34,651	3 and 3½	1,199
Civil Engineers' Provident Fund	2,06,524	2,06,904	4	7,979
Other Miscellaneous do.	49,554	65,426	4	2,093
Miscellaneous.				
Miscellaneous Accounts	...	...	...	82
Refunds	...	...	...	399
TOTAL	67,70,921	73,82,843		2,75,924
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh			(a)	20,656
Educational Funds	9,11,548	9,11,548	6 and 5	13,273
Charitable Funds				31,900
Service Funds.				
Uncovenanted Service Family Pension, Fund (Widows Branch)	33,90,782	33,28,210	6 and 4	1,74,421
Savings Banks.				
Bank Accounts.				
State Railway Provident Institutions	17,836	15,547	4	605
Forest Officers' Provident Fund	2,845	3,333	4	122
Police Officers' Provident Fund	23,754	24,433	4	952
General Provident Fund	64,87,668	71,68,966	4	2,58,618
Cemetery Endowment Fund	77,007	78,389	3 and 3½	2,739
Civil Engineers' Provident Fund	70,463	69,931	4	2,743
Other Miscellaneous Provident Fund	64,000	76,036	4	2,583
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	15,814	21,730	3	494
Miscellaneous.				
Local Fund Pension Fund	58,027	75,136	3	2,005
Refunds	...	...	...	107
TOTAL	1,10,29,694	1,17,73,259		5,11,218
BENGAL.				
Savings Banks.				
Civil Engineers' Provident Fund	1,13,994	1,72,614	4	6,485
Police Officers' Provident Fund	39,251	43,213	4	1,620
General Provident Fund	55,84,361	62,55,816	4	2,31,977
Cemetery Endowment Fund	39,967	40,945	3 and 3½	1,374
Other Miscellaneous Provident Fund	1,30,502	1,48,574	4	5,205
Forest Officers' Provident Fund	...	10,713	4	412
Miscellaneous.				
Miscellaneous Accounts	...	...	...	9,592
TOTAL	59,08,075	66,71,875		2,56,665
Carried over	42,48,55,034	47,38,94,977		1,51,20,070

(a) Shown under United Provinces of Agra and Oudh.

No. 28—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1919, etc.—*contd.*

	Amount, 1st April 1918.	Amount, 31st March 1919.	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R	R	R
Brought forward	42,48,55,034	47,38,94,977		1,51,20,070
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions	1,45,87,239	1,45,24,732	6, 5 and 4	7,99,253
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Book Debt Loan on account of Madho Rao	(a)	(a)	(a)	26,720
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
Police Officers' Provident Fund	17,315	15,889	4	583
General Provident Fund	53,76,901	61,81,026	4	2,29,130
Cemetery Endowment Fund	1,02,925	1,05,530	3 and 3½	3,709
Civil Engineers' Provident Fund	20,310	22,770	4	844
Opium Department Provident Fund	5,048	5,678	4	213
Other Miscellaneous Provident Fund	39,016	44,183	4	1,582
Forest Officers' Provident Fund	...	45,820	4	1,600
TOTAL	2,03,48,754	2,11,46,628		10,74,034
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
Police Officers' Provident Fund	31,213	35,851	4	1,325
General Provident Fund	47,10,739	52,20,633	4	1,96,099
Cemetery Endowment Fund	53,729	55,920	3 and 3½	1,954
Civil Engineers' Provident Fund	1,76,269	1,95,144	4	6,978
Other Miscellaneous Provident Funds	55,525	64,537	4	2,183
Forest Officers' Provident Fund	...	43,524	4	1,664
TOTAL	50,37,475	56,25,609		2,10,703
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	1,10,772	1,00,569	4	3,743
General Provident Fund	33,68,454	41,32,476	4	1,57,792
Civil Engineers' Provident Fund	85,394	75,240	4	2,939
Cemetery Endowment Fund	22,810	23,140	3 and 3½	804
Other Miscellaneous Provident Fund	21,961	28,927	4	934
Forest Officers' Provident Fund	...	1,96,693	4	7,345
Miscellaneous.				
Refunds	...	...		70
TOTAL	36,09,391	46,07,045		1,73,627
BIHAR AND ORISSA.				
Savings Banks.				
Police Officers' Provident Fund	1,23,836	1,35,520	4	5,054
General Provident Fund	29,70,989	33,61,921	4	1,24,174
Civil Engineers' Provident Fund	2,09,650	2,32,571	4	8,698
Cemetery Endowment Fund	18,099	19,202	3 and 3½	654
Other Miscellaneous Provident Fund	41,232	50,879	4	1,644
Forest Officers Provident Fund	...	39,005	4	1,374
TOTAL	33,63,806	38,39,098		1,41,598
CENTRAL PROVINCES AND BERAR.				
Savings Banks.				
Civil Engineers' Provident Fund	81,111	82,386	4	3,088
Police Officers' Provident Fund	1,47,820	1,61,020	4	5,952
General Provident Fund	26,30,335	31,10,183	4	1,17,900
Cemetery Endowment Fund	15,593	16,013	3 and 3½	558
Other Miscellaneous Provident Fund	3,421	...	4	75
Forest Officers' Provident Fund	...	84,895	4	3,194
TOTAL	28,78,280	34,54,497		1,30,767
Carried over	46,00,92,740	51,25,67,854		1,68,50,799

(a) Shown under India, General.

No. 28.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1919, etc.—*concld.*

	Amount, 1st April 1918.	Amount, 31st March 1919.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	46,00,92,740	51,25,67,854		1,68,50,799
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	40,437	45,904	4	1,818
General Provident Fund	10,75,792	13,24,073	4	47,981
Cemetery Endowment Fund	6,110	6,430	3 and 3½	209
Forest officers' Provident Fund	...	17,920	4	672
TOTAL .	11,22,339	13,94,327		50,680
GRAND TOTAL ₹	46,12,15,079	51,39,62,181		1,69,01,479
Grand Total of Interest converted into £ at ₹15 = £1 . £				1,126,766

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
SERVICE FUNDS.	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Funds . .	8,23,465	...	...	1,74,421	...	...	...	...	...	...	...	9,97,886
Bengal and Madras Service Family Pension Fund . .	24,443	...	...	...	...	...	...	...	...	...	...	24,443
Military Assistant Surgeons' Fund . .	...	...	14,226	...	...	...	...	...	...	...	...	14,226
Indian Military Widows' and Orphans' Fund	4,741	...	...	...	...	...	...	...	...	...	...	4,741
TOTAL SERVICE FUNDS ₹	8,52,649	..	14,226	1,74,421	...	...	...	...	...	...	...	10,41,296
SAVINGS BANKS.												
Bank Accounts.												
Post Office Cash Certificates . . .	12,71,224	...	...	...	...	...	...	...	...	...	...	12,71,224
Post Office Savings Bank . . .	46,87,601	...	...	...	...	...	...	...	...	...	...	46,87,601
State Railway Provident Institutions .	20,46,460	...	...	605	...	...	...	...	...	...	1,818	20,48,883
Companies Railway Provident Fund .	36,72,136	...	...	...	...	...	...	...	...	...	...	36,72,136
Financial Department Provident Fund .	3,941	...	...	...	...	...	...	...	...	...	...	3,941
Civil Engineers' Provident Fund . .	15,370	...	7,979	2,743	6,485	844	6,978	2,939	8,698	3,088	...	55,124
Forest Officers' Provident Fund . .	9,384	...	1,605	122	412	1,600	1,664	7,345	1,374	3,194	672	27,372
Police Officers' Provident Fund . .	1,404	...	3,642	952	1,620	583	1,325	3,743	5,054	5,952	...	24,275
Opium Department Provident Fund .	...	...	...	...	...	213	...	...	...	...	...	213
Civil Veterinary Department Provident Fund . .	4,208	...	...	...	...	...	...	...	...	...	...	4,208
General Provident Fund	4,98,289	...	2,44,699	2,58,618	2,31,977	2,29,130	1,96,099	1,57,792	1,24,174	1,17,900	47,981	21,06,659
Other Miscellaneous Provident Funds .	3,547	...	2,093	2,583	5,205	1,582	2,183	934	1,644	75	...	19,846
Cemetery Endowment Fund . . .	1,017	209	1,199	2,739	1,374	3,709	1,954	804	654	558	209	14,426
Special Accounts.												
Postal Insurance and Life Annuity Fund	5,09,712	...	...	...	...	...	...	...	...	...	...	5,09,712
Other Special Accounts	2,384	...	...	494	...	...	...	...	...	...	...	2,878
TOTAL SAVINGS BANKS ₹	1,27,26,677	209	2,61,217	2,68,856	2,47,073	2,37,661	2,10,203	1,73,557	1,41,598	1,30,767	50,680	1,44,48,498

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section C.—Posts and Telegraphs and Mint.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Posts and Telegraphs . . .	29	Receipts	70	...	5,342,967	...
" . . .	29	Expenditure	74	...	...	3,974,954
" . . .	29A	Details of Indian Postal and Telegraph Postage and Message Revenue . .	75	4,137,003	...	...
" . . .	29B	Details of the Miscellaneous Revenue of the Indian Postal and Telegraph Department .	75	875,482	...	...
" . . .	29C	Details of Indo-European Telegraph Message Revenue	75	253,827	...	...
" . . .	29D	Capital Cost of Indian Telegraph Lines .	76	249,327	...	...
" . . .	29E	Outlay on Construction of Telegraph Lines .	78	146,531	...	...
" . . .	29F	Details of Capital Cost of Indo-European Telegraph Lines	79	21,597	...	...
" . . .	29G	Capital Cost of Working and Maintenance of Indo-European Telegraphs . . .	81	162,145	...	...
Mint . . .	30	Receipts and Charges	82	...	1,826,814	305,810
" . . .	31	Statement of Coinage Operations . .	83	...	...	...

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1919.

	Amount.	Amount.
	R	R
RECEIPTS.		
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		
Postage and Message Revenue . . . . . (*Account No. 29A*)	6,20,55,045	
Miscellaneous Revenue . . . . . (*Account No. 29B*)	1,31,32,236	
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT .		7,51,87,281
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	46,86,704	
Miscellaneous Revenue	75,522	
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT .		47,62,226
TOTAL RECEIPTS IN INDIA .		7,99,49,507
Ditto converted into £ at R15=£1 £.		5,329,967
RECEIPTS IN ENGLAND.	£	
INDO-EUROPEAN TELEGRAPH DEPARTMENT.		
Message Revenue . . . . . (*Account No. 29C*)	—58,620	
Joint Purse Agreement—Net difference between receipts and payments and on account of Australasian Message Fund	84,378	
Miscellaneous Revenue—		
Contribution by His Majesty's Treasury towards the construction and maintenance of the Arabistan Line	620	
Miscellaneous	193	
	26,571	
Add—Payments in England taken in reduction of Receipts	—13,571	
TOTAL RECEIPTS IN ENGLAND .		13,000
TOTAL RECEIPTS, POSTAL AND TELEGRAPH DEPARTMENT .		5,342,967

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1919—*contd.*

CHARGES.	Amount.	Amount.
Indian Postal and Telegraph Department.	R	R
Control:		
Direction—		
Director-General, Chief Engineer, Deputy Directors-General, Assistant Directors-General and Personal Assistants to the Director-General, Assistant to Chief Engineer, Chief Electrician, Assistants to Electrician, Officer in Charge of Wireless Station, Personal Assistants to Deputy Directors-General, Deputy Superintendents (Technical and Traffic)	3,11,066	
Office Establishment	2,15,042	
Temporary Establishment	9,629	
Allowances	1,28,865	
Apparatus and Plant	—126	
Supplies and Services	1,375	
Contingencies	39,995	
	7,05,846	
Circle Offices—Postal and Telegraph Traffic and Railway Mail Service—		
Postmasters-General, Deputy Postmasters-General, Inspectors General of Railway Mail Service and Sorting, Assistant Postmasters General, Personal Assistants to Postmasters-General and Inspectors General, Railway Mail Service, Superintendents of Post Offices, Assistant Superintendents attached to the Office of Inspectors General and Inspectors attached to Offices of Postmasters-General and Inspectors General	(a) 6,69,004	
Office Establishment	10,82,981	
Temporary Establishment	16,315	
Allowances	2,78,761	
Apparatus and Plant	—244	
Supplies and Services	5,38,042	
Contingencies	4,55,350	
	30,40,209	
Circle Offices—Telegraph Engineering—		
Directors, Telegraph Engineering, Personal Assistant to Directors	87,676	
Office Establishment	27,943	
Temporary Establishment	1,216	
Allowances	18,468	
Apparatus and Plant	112	
Contingencies	3,447	
	1,38,862	
Deduct:—		
Portion charged to Telegraph Lines and Buildings	(b) *1,12,565*	
TOTAL CONTROL, Carried over		37,72,352

(a) Includes exchange compensation allowance.
(b) See note (a), pages 76 and 78.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1919—*contd.*

	Amount.	Amount.
	R	R
Total Control, Brought forward		37,72,352
Office of Account and Audit :		
Accountant-General, Deputy and Assistant Accountants-General and Chief Superintendents	(a)1,66,680	
Office Establishment	11,58,583	
Temporary Establishment	97,597	
Allowances	70,893	
Apparatus and Plant	189	
Supplies and Services	705	
Contingencies	58,108	
	15,52,755	
Deduct—		
Portion charged to Telegraph Lines and Buildings	(b) *28,141*	
" " " Postal Insurance Fund	*51,012*	
Indo-European Telegraph share of Account Establishment	*13,860*	
	93,013	
TOTAL OFFICE OF ACCOUNT AND AUDIT		14,59,742
Presidency and District Offices—Traffic :		
Supervision, Postal and Telegraph Traffic and Railway Mail Service—		
Superintendents, Probationary Superintendents, Assistant Superintendents and Inspectors	9,59,868	
Office Establishment	3,53,264	
Temporary Establishment	3,893	
Allowances	5,45,263	
Supplies and Services	174	
Contingencies	58,375	
	19,20,837	
Post Office and sorting and other charges—		
Presidency Postmasters	37,001	
Postmasters and Establishments	1,69,24,299	
Experimental and Temporary Establishments	2,49,568	
Allowances	29,58,992	
Supplies and Services	8,48,957	
Contingencies	17,63,317	
	2,27,82,134	
Telegraph Signal Offices—		
Superintendents	81,113	
Office Establishment	53,21,812	
Temporary Establishment	4,50,898	
Allowances	19,24,285	
Apparatus and Plant	8,00,268	
Contingencies	3,97,368	
Subsidy to Eastern Associated Cable Companies	1,04,471	
Gratuities and contributions	7,331	
	90,87,546	
Deduct—		
Portion charged to other Departments	*4,954*	
	90,82,592	
TOTAL PRESIDENCY AND DISTRICT OFFICES—TRAFFIC		3,37,85,563
Total Indian Postal and Telegraph Department, carried over		3,90,17,657

(a) Includes Exchange Compensation Allowance.
(b) See note (a), pages 76 and 78.

No. 29—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1919—*contd.*

	Amount.	Amount.
	R	R
Total Indian Postal and Telegraph Department, Brought forward		3,90,17,657
Stores and Workshops Establishments:		
Superintendents, Assistant Superintendents and Apprentice Superintendents	37,810	
Office Establishment	1,61,242	
Temporary Establishment	2,024	
Allowances	34,223	
Supply and Services	26	
Apparatus and Plant	2,862	
Contingencies	22,384	
	2,60,571	
Deduct—		
Share of Repairs to Plant and Machinery	*1,598*	
Portion charged to Capital, Telegraph Lines and Buildings	(a) *41,672*	
Workshop outturn	(b) *64,826*	
Share of workshop contingencies chargeable to Machinery	*44,899*	
Percentage realized on stores issued to other Departments	*1,62,808*	
	3,15,803	
TOTAL STORES AND WORKSHOPS ESTABLISHMENTS		—55,232
Stationery and Printing		(c) 16,95,418
Conveyance of Mails:		
Subsidies for conveyance of Mails	24,14,695	
Road Establishment and charges	25,67,726	
Ferry and Boat Establishment and charges	28,111	
Gratuities to Masters of Ships	11,669	
Railway charges	26,36,420	
TOTAL CONVEYANCE OF MAILS		76, 8,621
Maintenance of Telegraph Lines:		
Superintendents and Assistant Superintendents	2,69,805	
Office Establishment	12,42,319	
Temporary Establishment	6,691	
Allowances	4,54,889	
Rewards to members of line staff	1,163	
Apparatus and Plant	19,360	
Contingencies	41,032	
Repairs to Lines	7,87,418	
" to Radios	3,935	
" to Buildings	100	
	28,27,395	
Deduct—		
Portion charged to Telegraph Lines and Buildings	(d) *1,40,707*	
" " " other Departments	*14,731*	
	1,55,438	
TOTAL MAINTENANCE OF TELEGRAPH LINES		26,71,957
Miscellaneous		(e)19,02,352
Capital Outlay in connection with the Telegraph Service—		
Telegraph Lines (Account No. 29-D)	21,97,969	
Telegraph buildings (" ")	1,204	
Apparatus and Plant (" ")	3,10,960	
Stores and other Suspense Accounts	—12,47,010	
Total Capital Outlay		12,63,123
TOTAL INDIAN POSTAL AND TELEGRAPH DEPARTMENT, Carried over		5,41,53,896

(a) See note (c), page 78.
(b) Charged to Stores, Capital (item R2,08,761 in Account No. 29-D., page 76).
(c) Includes R7,22,590 representing cost of stationery, etc., supplied from Central Stores.
(d) See note (a), pages 76 and 78.
(e) Includes R11,80,103 representing cost of postage stamps issued for Postal and Telegraph and Revenue purposes and Rs. 5,71,224 on account of cost of manufacturing Post card.

No. 29.—ACCOUNT of the RECEIPTS and CHARGES of the POSTAL and TELEGRAPH DEPARTMENT of *India* for the year ended 31st March 1919—*contd.*

		Amount.	Amount.
		R	R
Total Indian Postal and Telegraph Department, Brought forward			5,41,53,896
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Telegraph Lines	(Account No. 29 F.)	4,24,645	
Buildings	(" ")	29,864	
Apparatus and Plant	(" ")	3,005	
Stores and other Suspense Accounts	(" ")	—7,90,566	
		—3,33,052	
REVENUE :			
General Charges	(Account No. 29 G.)	5,71,144	
Maintenance of Lines	(" ")	4,3[illegible],432	
Maintenance of Cable	(" ")	3,12,175	
Working and Maintenance of Signal Offices	(" ")	10,91,990	
		24,08,741	—
TOTAL INDO-EUROPEAN TELEGRAPH DEPARTMENT			20, 5,689
TOTAL CHARGES IN INDIA			5,62,29,585
DITTO CONVERTED INTO £ at R15=£1		£	3,748,659
CHARGES IN ENGLAND.			
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.		£	
Payments under the Postal arrangement with the Lords of His Majesty's Treasury		45,788	
Absentee allowance		3,48[illegible]	
		49,275	
CAPITAL OUTLAY IN CONNECTION WITH THE TELEGRAPH SERVICE :—			
Stores for India	(Account No. 29 D.)	1,45,247	
			194,522
INDO-EUROPEAN TELEGRAPH DEPARTMENT.			
CAPITAL :			
Stores		(a) 43,301	
Fourth instalment of the repayment of Loan from His Majesty's Treasury towards the construction of the Arabistan Line.		500	
	(Account No. 29 F.)	43,80[illegible]	
REVENUE :			
Expenses of Constantinople Office		415	
Absentee allowances		954	
Contingencies		194	
	(Account No. 29 G.)	1,5[illegible]3	
		45,3[illegible]4	
Add—Payments in England taken in reduction of Receipts		—13, 7[illegible]	31,793
TOTAL CHARGES IN ENGLAND		£	226,315
TOTAL CHARGES, POSTAL AND TELEGRAPH DEPARTMENT		£	3,974,954

(a) Includes £1,223 3*s.* 3*d.* moiety of cost of stores for Persian Gulf Radio Offices.

No. 29A.—DETAILED ACCOUNT of the POSTAGE and MESSAGE REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT

	Amount.	Amount.
	R	R
Receipts:		
Postage realised in cash	15,22,315	
Gross sale of—		
Ordinary stamps	5,45,98,702	
Service stamps	83,42,346	
From other Postal and Telegraph Administrations	2,16,251	
State (bearing) Messages, etc.	69,36,523	7,16,16,137
Deduct:		
Refund of Postage realised in cash	*4,562*	
Payments to Indo-European Telegraph Department	*3,85,968*	
Net payments made by India in respect of correspondence and parcels exchanged between it and London	—37,844	
Net payments to Foreign and Colonial Administrations	*1,18,152*	
Payments to other Postal and Telegraph Administrations	*67,75,043*	
Civil Department share of ordinary stamps	*19,00,800*	
Refunds of overcharges and payment of late fees and express charges collected at the office of origin	*4,14,411*	*95,61,092*
NET POSTAGE AND MESSAGE REVENUE		6,20,55,045
Ditto converted into £ at R15 = £1	£	**4,137,003**

No. 29B.—DETAILED ACCOUNT of the MISCELLANEOUS REVENUE of the INDIAN POSTAL and TELEGRAPH DEPARTMENT.

	Amount.	Amount.
	R	R
Receipts on account of Money Orders and British Postal Orders	79,54,380	
Rent of Wires and Instruments leased to Railways and Canals	30,83,175	
Rent of Telephones	11,91,713	
Fees and other receipts	9,06,048	
	1,31,37,316	
Deduct—Refund of fees and other receipts	*5,080*	
TOTAL MISCELLANEOUS REVENUE		1,31,32,236
Ditto converted into £ at R15 = £1	£	**£75,482**

No. 29C.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH DEPARTMENT MESSAGE REVENUE.

	Amount.	Amount.
	R	R
Receipts from Indian Postal and Telegraph Department	3,85,968	
Cash collections in Gulf Section	37,92,748	
Persian Section	5,67,988	46,26,704
Total India converted into £ at R15 = £1		£ 312,447
Receipts in England:	£	
Message Revenue	12,187	
Deduct:		
Payments to other Administrations	*70,807*	£ - 58,620
NET MESSAGE REVENUE	£	253,827

No. 29D.—STATEMENT showing the CAPITAL COST of the INDIAN TELEGRAPH LINES, etc., defrayed from the REVENUES of INDIA to end of 1918-19.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	R	R	R	R	R
Departmental, Railway and Canal	21,75,194	...	21,75,194	9,79,18,010	10,00,93,204
Under Agreement	20,496	...	20,496	42,10,784	42,31,280
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	—50,745	—50,745
Telephone lines for the Coronation Durbar	...	...	...	33,581	33,581
Radio Telegraph Masts	2,279	...	2,279	6,98,775	6,01,054
TOTAL TELEGRAPH LINES (ACCOUNT No. 29 E.)	21,97,969	...	21,97,969	10,28,60,035	10,50,58,054
Telegraph Buildings:					
Signal Offices	743	2,92,207	2,92,950	1,09,40,706	1,12,33,656
Radio Offices	...	...	...	5,96,068	5,96,068
Quarters for Staff	...	...	...	40,303	40,303
Cable Houses and Tanks	...	...	...	52,300	52,300
Store Houses	461	941	1,402	8,68,967	8,70,369
Workshop Buildings	...	4,929	4,929	4,72,053	4,76,982
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	(a) 1,204	2,98,077	2,99,281	1,29,81,023	1,32,80,304
Apparatus and Plant:					
Equipment of Signal Offices	3,08,438	...	3,08,438	71,17,207	74,25,645
Miscellaneous	2,522	...	2,522	6,01,628	6,04,150
TOTAL APPARATUS AND PLANT	3,10,960	...	3,10,960	77,18,835	80,29,795
Payments to Marconi Co.	...	...	...	9,93,040	9,93,040
Payments to Automatic Telephone Co., London	...	...	...	1,01,952	1,01,952
Stores	2,08,761	...	2,08,761	69,15,684	71,24,445
Other Suspense Accounts	7,22,939	...	7,22,939	—1,16,752	6,06,187
Exchange on Expenditure in England previous to 1887-88	...	...	...	24,09,440	24,09,440
Add—Less charged on account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	9,31,700	...	9,31,700	92,13,961	1,01,45,661
TOTAL IMPERIAL	34,41,833	2,98,077	37,39,910	13,38,68,896	13,76,08,806
Deduct:					
Receipts on Capital Account, etc.	...	...	...	*6,66,869*	*6,66,869*
TOTAL CAPITAL, IMPERIAL	34,41,833	2,98,077	37,39,910	13,32,02,027	13,69,41,937
PROVINCIAL:					
Telegraph Lines	...	...	...		
Buildings	...	...	...	52,370	52,370
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	34,41,833	2,98,077	37,39,910	13,32,54,397	13,69,94,307
Total converted into £ at R15=£1 £	229,455	19,872	249,327	8,883,627	9,132,954

(a) Includes Rs. 157 on account of share of establishment on buildings.

No. 29 E.—STATEMENT OF Outlay ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL RAILWAY AND CANAL, ETC.) LINES, constructed during the year 1918-19.

List of Lines Constructed.	Outlay during the year.
DEPARTMENTAL LINES.	R
BURMA CIRCLE.	
Akyab Division.	
Constructing a telegragh line from Ramree to Mai junction	18,930
Maymo Division.	
Erecting an extra wire from Mandalay to Maymyo	41,116
TOTAL BURMA CIRCLE	60,046
NORTHERN CIRCLE.	
Delhi Division.	
Erecting an iron wire from Delhi to Agra	26,763
Erecting two copper wires from Simla to Rajpura Railway Station	92,530
Karachi Division.	
Erecting an extra iron wire from Karachi to Quetta	1,68,637
Lahore Division.	
Erecting an extra iron wire from Lahore to Wazirabad	11,014
Erecting an extra iron wire from Lahore to Jaranwala	11,452
Erecting an extra iron wire from Lahore to Multan	39,232
Erecting two copper wires from Lahore to Rajpura	1,43,011
Erecting an iron wire from Lahore to Bhatinda	18,381
Erecting two copper wires to form part of wires from Lahore to Rawalpindi, from Lahore to Wazirabad	62,247
Lucknow Division.	
Erecting an extra iron wire from Lucknow to Fyzabad	11,655
Rawalpindi Division.	
Erecting a 450 lbs. iron wire from Wazirabad to Sargodha	28,034
Erecting two H. D. copper wires from Wazirabad to Rawalpindi	1,02,943
Erecting two copper wires from Rawalpindi to Peshawar	27,462
TOTAL NORTHERN CIRCLE	7,43,871
Carried over	8,03,917

List of Lines Constructed.	Outlay during the year.
Brought forward	R 8,03,917
DEPARTMENTAL LINES—*contd.*	
SOUTHERN CIRCLE.	
Bangalore Division.	
Erecting an iron wire from Ankonam to Jalarpet	21,803
Madras Division.	
Erecting an extra wire from Madras to Ankonam	12,352
Trichinopoly Division.	
Erecting one 600 lbs. per mile wire from Jalarpet to Ootacamand	56,104
TOTAL SOUTHERN CIRCLE	90,259
TOTAL DEPARTMENTAL LINE	8,94,176
COMBINED OFFICE LINES.	
Combined Office Lines, Burma Circle	—4,392
Do. do., Eastern "	5,785
Do. do., Northern "	21,326
Do. do., Southern "	1,853
TOTAL COMBINED OFFICE LINES	(a)24,572
DEPARTMENTAL LINES including COMBINED OFFICE LINES	9,18,748
Other Items	(b 4,02,714
TOTAL	13,21,462
Add—Share of Establishment	(c)1,98,219
" Store contingencies	(d)28,478
TOTAL DEPARTMENTAL LINES including RADIO AND COMBINED OFFICE LINES	15,48,159
Total converted into £ at R15=£1 £	103,211
RAILWAY LINES.	
EASTERN CIRCLE.	
Calcutta West Division.	
Erecting two copper wires from Sitarampur to Jhaja	57,922
Erecting a copper wire and one 450 lbs. iron wire from Adra to Sini	43,005
Erecting two copper wires from Sini to Chakradharpur	15,257
Erecting two copper wires for B. N. Ry. from Adra to Gomoh *via* Grand Chord and Main Line	42,316
TOTAL EASTERN CIRCLE	1,58,500
Carried over	1,58,500 / 15,48,159

(a) Includes Rs. 18,606 (cash Rs. 15,239 and stores Rs. 3,367) on account of transferred Combined offices.
(b) Includes 1,982 cash, Rs. 2,424 and stores, Rs. —412 on account of Radio lines.
(c) See note (a), page 78.
(d) " (c) " 78.

No. 29E.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH DEPARTMENT (DEPARTMENTAL, RAILWAY and CANAL, ETC.) LINES, constructed during the year 1918-19—*contd.*

List of Lines Constructed.	Outlay during the year.	List of Lines Constructed.	Outlay during the year.
	R		R
Brought forward	15,48,150 1,58,500	Brought forward	21,84,738
RAILWAY LINES—*contd.*		**CANAL LINES.**	
NORTHERN CIRCLE.		NORTHERN CIRCLE.	
Karachi Division.		**Lahore Division.**	
Erecting a B. C. and Rail line 24 lbs. per mile from Dalbandin to Atbijowa and Sainden	2,965	Dismantling and erecting lines along Lower Chenab Canals from Khajewani to Bhaunanwala	1,807
Extending the line of N. W. Railway, from Jussak to Goragheh	1,54,718	Constructing telegraph line along Bari Doab Canal from Dulwan to Khanewal	4,265
Rawalpindi Division.			
Erecting an iron wire from Albarala to Sambrial	7,018		
Erecting two copper wires from Lalamusa to Golra	72,892	**Rawalpindi Division.**	
TOTAL NORTHERN CIRCLE	2,37,593	Constructing a Telephone line for Lower Jhelum Canals from Head Masson to Shahjiwani	4,418
		Constructing a telegraph line for Lower Jhelum Canals from Namang Head to Head Masson	2,156
SOUTHERN CIRCLE.			
Ajmer Division.		TOTAL NORTHERN CIRCLE	12,676
Constructing a telegraph line from Choronda to Koral	4,877		
Nagpur Division.		Other items	−1,301
Erecting two copper wires from Shohagpur to Harsi	19,435		11,375
Erecting two control wires from Harsi to Bhopal	41,925	*Add*—Share of Establishment	(a)1,706
TOTAL SOUTHERN CIRCLE	66,237	„ Store contingencies	(c) 150
TOTAL	4,62,330		
		TOTAL CANAL LINES	13,231
Other items	79,874		
	5,42,204		
Add—Share of Establishment	(a)81,331	**Total converted into £ at R 15=£1** . £	882
„ Store contingencies	(c)13,044		
TOTAL RAILWAY LINES	6,36,579	GRAND TOTAL DEPARTMENTAL, RADIO, COMBINED OFFICE, RAILWAY AND CANAL LINES	(b) 21,97,969
Total converted into £ at R15=£1 . £	42,438		
Carried over	21,84,738	**Total converted into £ at R15=£1** . £	146,531

(a) Share of Establishment, Departmental Lines including Radio and combined office Lines R 1,98,219
Ditto Railway Lines 8,1,331
Ditto Canal Lines 1,706
2,8,,256

(b) Includes R20,496 on account of Lines under agreement.

(c) Store Contingencies, Departmental Lines including Radio and combined office Lines . R 28,478
Ditto Railway Lines 13,044
Ditto Canal Lines 150
41,672

No. 29F.—STATEMENT showing the CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES, ETC., defrayed from the REVENUES of INDIA to end of 1918-19.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	R	R	R	R	R
PERSIAN GULF SECTION:					
Telegraph Lines	58,063	...	58,063	25,83,143	26,41,206
Jask Wireless	...	...	...	17,830	17,830
Telegraph Cables	...	...	...	85,47,316	85,47,316
	58,063	...	58,063	1,11,48,289	1,12,06,352
Telegraph Buildings:					
Signal Offices including Radio Offices	27,925	...	27,925	8,42,836	8,70,761
Quarters for Staff	1,939	...	1,939	61,156	63,095
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	..	...	...	33,179	33,179
	29,864	...	29,864	9,49,536	9,79,400
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	...	...	...	13,[illegible]97	13,[illegible]97
" " —Miscellaneous	1,407	...	1,407	39,245	40,652
" " —Radio Offices	...	...	...	1,00,140	1,00,140
Stores	1,03,037	...	1,03,037	9,37,414	10,40,451
Other Suspense Accounts	—2,64,732	..	—2,64,732	1,24,501	—1,40,231
Exchange on expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	—1,60,288	...	—1,60,288	16,88,733	15,28,445
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	—72,361	...	—72,361	1,37,30,552	1,36,58,191
PERSIAN SECTION:					
Telegraph Lines	3,75,882	...	3,75,882	40,31,491	44,07,373
Repayment of loan in England on account of reconstruction of Arabistan Line	7,500	...	7,500	22,950	30,450
	3,83,382	...	3,83,382	40,54,441	44,37,823
Deduct—Contribution from British Exchequer on account of reconstruction of Arabistan Line and Rabat-Sies an Line	*9,300*	...	*9,300*	*2,08,695*	*2,17,995*
	3,74,082	...	3,74,082	38,45,746	42,19,828
Telegraph Buildings:					
Signal Offices	...	...	...	89,027	89,027
Quarters for Staff	...	...	...	2,58,250	2,58,250
Store Houses	...	...	...	694	694
TOTAL BUILDINGS	...	...	...	3,47,971	3,47,971
Other Suspense Accounts	20,648	...	20,648	38,285	58,933
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Apparatus and Plant—					
Miscellaneous	1,598	...	1,598	4,957	6,555
Deduct—Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	3,96,328	...	3,96,328	43,25,337	47,21,665
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	3,23,967	...	3,23,967	1,82,19,879	1,85,43,846
Ditto converted into £ at R15=£1 £	21,597	...	21,597	1,214,659	1,236,256

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
PERSIAN GULF SECTION:	R	R	R	R	R
London Office, including Constantinople Office	4,287	...	...	...	4,287
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	65,434	22,356	...	...	87,800
Stores, Workshop and Electrician	7,050	...	48,022	6,901	61,973
Traffic Office	...	...	...	9,856	9,856
Medical Officers	843	...	...	...	843
Office Establishments:					
Direction	7,257		...	...	7,257
Divisional and Circle Office	...	499	...	20,428	20,927
Account and Audit (including Check Office)	9,000	...	...	15,217	24,217
Stores, Workshops, Electrician and Cable Steamer	8,21[illegible]	...	...	1,256	9,466
Medical and Radio Office	8,632	...	...	1,507	10,139
Subordinates:					
Inspectors	...	...	...	...	...
Engine drivers, Boatmen, Native doctors and establishment for Telegraph Gazettes	...	...	...	5,426	5,426
Telegraph Masters, Signallers, etc.	...	3,619	...	2,11,897	2,15,546
Workshop Foremen and Instrument Tester	...	...	...	...	...
Cable and cable Steamer Establishments	...	...	27,501	...	27,501
Line and Signal Office Establishment	...	27,952	...	17,556	45,508
Local Escorts Establishment	...	6,506	...	...	6,506
Temporary Establishment	...	3,652	913	18,253	22,828
Total Salaries	1,10,713	64,634	76,436	3,08,297	5,60,080
Furlough Allowances, etc., paid in England	9,645	...	...	...	9,645
Allowances for other localities	34,[illegible]	27,501	12,809	2,13,799	2,88,815
Travelling Allowances	2,049	9,484	1,833	7,718	21,084
Total Salaries and Establishment	1,57,113	1,01,619	91,078	5,29,814	8,79,6[illegible]4
Deduct—Portion charged to Works	*932*	*932*	...	...	*1,864*
" " other Departments	*88*	*59*	...	...	*147*
Net charge to Revenue	1,[illegible]6,093	1,00,628	91,07[illegible]	5,29,814	8,77,[illegible]13
Apparatus and Plant	...	...	1,155	56,550	57,705
Payments to Postal Department for working combined offices	...	...	...	4,890	4,890
Stationery and Printing	41,995	...	...	...	41,995
Repairs to Lines, Buildings and Cables, etc.	...	43,291	1,04,178	15,964	1,63,433
Rent of Offices	...	...	...	...	...
Coal and other Stores for Cable Steamer, including repairs, etc.	...	...	79,00[illegible]	...	79,006
Provision for Crew	...	...	33,899	...	33,899
Store-keeping	*-1,067*	...	...	...	*—1,067*
Office Contingencies	13,509	18,323	1,512	99,020	1,32,394
Rental—Robat to Nok-kondi Line	7,304	...	...	...	7,304
Repairs to Harbour fron age and pier	...	...	1,317	...	1,317
Passage Money to England	...	...	...	140	140
Total	2,17,834	1,62,242	3,12,175	7,06,378	13,98,629
Subsidies to Chiefs	31,932	...	...	...	31,932
TOTAL PERSIAN GULF SECTION	2,49,766	1,62,242	3,12,175	7,06,378	14,30,561
PERSIAN SECTION:					
London Office	2,144	...	...	...	2,144
Gazetted Officers:					
Direction and Divisional Supervision—Engineering	67,176	3,500	...	...	70,676
Medical Officers	6,277	...	...	...	6,277
Office Establishments:					
Direction	11,296	...	...	...	11,296
Divisional and Circle Office	...	727	...	11,254	11,981
Account and Audit (including Check Office)	4,500	...	...	...	4,500
Stores, Workshops, Electrician and Cable Steamer	29	...	...	...	29
Medical and Radio Office	7,583	...	...	...	7,583
Carried over	90,005	4,227	...	11,254	1,14,486
	2,49,766	1,62,242	3,12,175	7,06,378	14,30,561

No. 29G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT—*contd.*

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	R	R	R	R	R
Brought forward	2,49,766	1,62,242	3,12,175	7,06,378	14,30,561
	99,005	4,227	...	11,254	1,14,486
PERSIAN SECTION—*contd.*					
Subordinates:					
Workshop Foremen and Instrument Testor	...	...	...	1,650	1,650
Inspectors	...	25,224	...	...	25,224
Telegraph Masters, Signallers, etc.	...	5,540	...	71,797	77,337
Line and Signal Office Establishment	...	25,347	...	4,375	29,722
Temporary Establishment	...	489	...	20,083	20,572
Total Salaries	99,005	60,827	...	1,09,159	2,68,991
Furlough Allowances, etc., paid in England	6,770	...	...	...	6,770
Allowances for other localities	1,10,476	1,06,195	...	1,67,882	3,84,553
Travelling Allowances	8,358	75,300	...	8,191	91,849
Total Salaries and Establishment	2,24,609	2,42,322	...	2,85,232	7,52,163
Deduct—Portion charged to Works	*16,185*	*16,185*	...	...	*32,370*
" " " other Departments	...	*9,067*	...	*1,148*	*10,215*
Net charge to Revenue	2,08,424	2,17,070	...	2,84,084	7,09,578
Apparatus and Plant	912	1,370	...	32,540	34,822
Stationery and Printing	44,062	...	...	...	44,062
Repairs to Lines and Buildings	8,569	43,119	...	18,880	70,568
Office Contingencies	17,105	6,631	...	52,808	76,544
Store-keeping	3,164	...	...	...	—3,164
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	...	600	600
Rental—Central Persia Telegraph line	56,286	...	...	...	56,286
Recoupment to officers for losses through highway robbery	12,029	...	...	...	12,029
Passage money to England	...	...	...	300	300
TOTAL PERSIAN SECTION	3,44,223	2,68,190	...	3,89,212	10,01,625
GRAND TOTAL	5,93,989	4,30,432	3,12,175	10,95,590	24,32,186
Deduct—Outlay in England	*22,845*	...	...	*600*	*23,445*
Outlay in India	5,71,144	4,30,432	3,12,175	10,94,990	24,08,741
Outlay in India converted into £ at R15=£1 £	38,076	28,695	20,812	72,999	1,60,582
Charged in England £	1,523	...	...	40	1,563
TOTAL £	39,599	28,695	20,812	73,039	1,62,145

No. 30.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1919.

	Calcutta.	Bombay.	TOTAL.	
RECEIPTS.	R	R	R	
Percentage chargeable on the coinage of new rupees	55,80,398	48,15,906	1,04,02,304	
Fees for coining Dollars, etc.	...	1,23,478	1,23,478	
Other Gain on Silver Coinage Operations	39,455	72,224	1,11,679	
Profit on circulation of Nickel coins	...	1,49,78,811	1,49,78,811	
Profit on circulation of Bronze and Copper coins	14,72,882	...	14,72,882	
Assay fees	10,327	49,209	59,536	
Miscellaneous Receipts	50,289	2,02,138	2,52,427	
TOTAL INDIA	71,59,351	2,02,41,766	2,74,01,117	
Total Receipts under the head "Mint" in India converted into £ at R15=£1			£	**1,826,741**
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian coins sent home for assay			£	73
TOTAL RECEIPTS UNDER THE HEAD "MINT"			£	1,826,814

	Calcutta.	Bombay.	TOTAL.	
CHARGES.				
ESTABLISHMENT AND CONTINGENCIES :—	R	R	R	
Direction and Establishment	78,939	82,530	1,61,469	
Bullion Establishment	13,381	45,390	58,771	
Operative Establishment	6,55,809	3,23,708	9,79,517	
Assay Establishment	31,966	42,498	74,464	
Office expenses and miscellaneous	2 03,140	3,85,092	5,88,232	
	9,83,235	8,79,218	18,62,453	
LOSS ON COINAGE :—				
Loss of weight in coining Silver	4,78,868	3,33,707	8,12,575	
Loss on recoining Old Coins	93,999	34,848	1,28,847	
Cost of Copper alloy	79,194	64,100	1,43,294	
Value of Copper, Tin and Zinc used for contingent purposes	10,459	...	16,459	
Value of Copper and Nickel expended for Mint use	702	855	1,557	
Loss on withdrawals of light Sovereigns	...	313	313	
	6,63,222	4,33,823	10,97,045	
PURCHASE OF LOCAL STORES :—				
Purchase of Local Stores	5,34,150	4,25,614	9,59,764	
Purchase of Gold and Silver for Medals	...	2,413	2,413	
	5,34,150	4,28,027	9,62,177	
BRANCH OF ROYAL MINT	...	95,186	95,186	
TOTAL INDIA	21,80,607	18,36,254	40,16,861	
Total India converted into £ at R15=£1			£	**267,791**
CHARGES IN ENGLAND—			£	
Expenditure arising out of the establishment of the Bombay Gold Mint			1,650	
Cost of assay of Indian coins,			45	
Stores for India			36,324	38,019
TOTAL CHARGES UNDER THE HEAD "MINT"			£	305,810

	Calcutta.	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.* :—	R	R	R
Pensions and Gratuities to Mint Servants	15,900	6,321	22,221
Value of Stationery supplied	7,138	813	7,951
Value of Printing executed by Government Press	2,731	1,121	3,852
Note.—This does not include Absentee and Pension Allowances in England.			
	25,769	8,255	34,024
Estimated value of Mint Buildings on 31st March 1919	20,35,322	14,59,242	34,94,564

No. 31.—Statement showing Coinage Operations at the Indian Mints, during the Year 1918-19.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rs.		Rs.		Rs.
Gold.						
15 Rupee Gold Coins	...	...	2,109,703	3,16,45,545	2,109,703	3,16,45,545
Sovereigns	...	...	1,295,372	1,94,30,580	1,295,372	1,94,30,580
Silver.						
Rupees	260,400,000	26,04,00,000	240,606,326	24,06,06,326	501,006,326	50,10,06,326
Half Rupees	3,445,753	17,22,876	10,324,667	51,62,334	13,770,420	68,85,210
Quarter Rupees	50,575,096	1,26,43,774	...	...	50,575,096	1,26,43,774
Straits 10 Cents, 400 fine	...	...	8,700,284	(a) 8,77,700	8,700,284	8,77,700
Do. 5 do., 400 fine	...	...	3,210,929	(a) 1,60,894	3,210,929	1,60,894
Egyptian 10 Piastres	...	...	90,001	(b) 98,168	90,001	98,168
Do. 5 do.	...	...	180,007	(b) 98,190	180,007	98,190
Do. 2 do.	...	...	1,600,036	(b) 3,49,363	1,600,036	3,49,363
Nickel.						
One Anna	...	...	80,692,469	50,43,279	80,692,469	50,43,279
Two Annas	77,972,000	97,46,500	8,018,658	10,02,332	85,990,658	1,07,48,832
Egyptian 5 Milliemes	...	...	872,069	67,040	872,069	67,040
Bronze.						
Single Pice	117,472,000	18,35,500	...	...	117,472,000	18,35,500
Half-Pice	6,284,800	49,100	...	...	6,284,800	49,100
Pie-Pieces	24,192,000	1,26,000	...	...	24,192,000	1,26,000
Penny Pieces for Australian Government	1,200,000	75,000	...	...	1,200,000	75,000
Half-Penny do. do.	1,454,400	45,450	...	...	1,454,400	45,450
Straits Cents	3,000,000	52,500	...	...	3,000,000	52,500
	545,996,049	28,66,96,700	357,700,521	30,45,41,751	903,696,570	59,12,38,451

(a) These figures represent the outturn value of the Cents in standard tolas.
(b) Do. do. do. Piastres do.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1918-19.

Section D—Civil Departments.

Revenue, £2,094,802. Expenditure, £23,688,218.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
General Administration	32	Expenditure	86	...	...	2,489,714
"	32A	Details of Charges under Secretariats	87	570,888	...	...
"	32B	" " Tour Charges	88	45,843	...	...
"	32C	Net Receipts in the Paper Currency Department	89	1,602,773	...	...
Law and Justice	33A	Receipts	90	...	932,671	...
"	33B	Expenditure	91	...	...	4,858,935
"	33C	Details of Charges under High Courts, etc.	92	373,832	...	...
"	33D	" " Civil and Sessions Courts	92	1,485,475	...	...
"	33E	" " Criminal Courts	92	1,201,473	...	...
"	33F	" " Jails	93	1,254,287	...	...
"	33G	" " Convict Charges	93	153,756	...	...
Police	34A	Receipts	93	...	185,837	...
"	34B	Expenditure	94	...	...	6,109,726
Ports and Pilotage	35A	Receipts	95	...	132,176	...
"	35B	Expenditure	95	...	...	221,534
Education	36A	Receipts	97	...	304,300	...
"	36B	Expenditure	97	...	...	3,974,526
Ecclesiastical	37	Expenditure	98	...	...	136,792
Medical	38A	Receipts	99	...	111,016	...
"	38B	Expenditure	99	...	...	1,109,537
Sanitation	38C	Receipts	100	...	33,706	...
"	38D	Expenditure	100	...	...	630,252
Political	39	Expenditure	101	...	...	2,653,869
Agriculture	40A	Receipts	102	...	169,436	...
"	40B	Expenditure	102	...	...	823,102
Scientific and Miscellaneous Departments	40C	Receipts	102	...	225,660	...
"	40D	Expenditure	104	...	...	680,231
"	40E	Details of Survey Charges	104	130,275	...	...
				Total	2,094,802	23,688,218

No. 32.—ACCOUNT of CHARGES OF GENERAL ADMINISTRATION for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salary of Governor-General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	1,29,355	1,20,000	1,20,000	...	...	...	...	...	...	3,69,355	
" of Lieutenant-Governors	...	...	...	...	...	97,000	96,000	1,02,245	1,06,132	...	...	4,01,377	
" of Chief Commissioners	1(a)86,043	51,231	...	...	...	...	...	...	...	59,742	61,746	2,58,762	
" of Commissioner in Sind, including Salary, Establishments, etc.	...	...	...	1,91,522	...	...	...	...	...	...	...	1,91,522	
Sumptuary allowance of Governor-General, Governors, Lieutenant-Governors, and Chief Commissioners	20,910	6,000	6,500	8,000	30,000	6,000	6,000	6,000	6,000	6,026	6,000	1,07,436	
Staff and Household Charges	3,55,098	19,326	1,22,875	2,89,253	3,03,470	94,699	57,562	47,875	60,359	22,129	31,034	14,03,680	
Expenditure from Contract Allowance	1,57,740	..	59,000	66,077	77,353	24,222	19,364	15,758	19,147	11,413	7,663	4,57,737	34,40,669
Executive Council	5,20,963	...	2,32,482	2,09,255	1,99,902	...	...	...	2,32,852		...	13,95,454	
Legislative Council	1,88,888	...	22,609	20,013	1,29,461	30,228	8,073	18,656	16,241	10,360	12,959	4,57,488	
Military Secretaries: Salaries, Establishment, etc.	4,67,773	27,192	...	...	...	...	...	...	...	...	...	4,94,965	
Public Works Secretary: Salaries, Establishment, etc.	3,25,325	...	...	...	...	...	...	...	...	...	...	3,25,325	
Secretariats: Salaries, Establishment, and Contingencies (as per Details in Account No. 32A)	32,63,267	1,43,413	7,42,300	8,60,535	9,95,883	5,32,837	3,79,770	6,61,601	4,04,093	3,79,277	2,00,345	85,63,321	
Tour Expenses (as per Details in Account No. 32B)	2,82,518	29,596	36,627	59,814	68,081	71,379	34,022	35,560	38,618	16,907	14,524	6,87,646	1,19,24,199
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	1,95,851	...	1,18,679	3,07,473	...	...	1,23,228	...	..	7,45,231	
Financial Commissioner	...	96,878	...	...	...	...	2,32,071	1,59,228	...	58,630	...	5,46,807	
Inspector General of Stamps, Registration and Excise, etc.	...	...	...	...	...	...	...	...	27,832	36,943	39,854	1,04,629	
Commissioners: Salaries, Establishments, etc.	...	...	...	2,47,971	4,14,460	6,27,742	3,04,030	5,08,949	3,44,546	3,28,293	1,55,512	29,31,503	43,28,170
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	6,06,453	...	6,13,633	6,44,287	6,52,717	4,93,569	4,31,088	6,39,753	3,17,700	2,61,270	1,91,390	48,51,890	
Paper Currency Department (*vide* Account No. 32C)	12,91,795	...	1,016,50	3,48,125	...	73,180	66,286	1,44,978	...	...	...	20,26,014	
Allowances to Presidency Banks	5,66,427	...	43,252	1,30,873	...	...	...	...	...	...	...	7,40,552	
General Establishment of Local Funds (including Wards Establishment)	...	...	...	59,650	...	...	..	...	...	...	...	59,650	
Director of Land Records and Agriculture	...	...	...	...		...	...	...	...	...	46,490	46,490	77,24 596
TOTAL CHARGES IN INDIA . R	83,84,000	3,73,636	23,06,134	32,55,375	31,10,036	23,58,329	16,34,266	23,40,603	16,96,748	11,90,990	7,67,517	2,74,17,634	2,74,17,634
Total India converted into £ at R15=£1												£	1,827,842

CHARGES IN ENGLAND:

Salaries of the Secretary of State, Under Secretaries and Assistant Under Secretaries of State, Members of the Council of India, etc.	211,229	
Auditor and Assistants, under the Government of India Act, 1915, s. 27	9,107	
Store Department: Wages of artificers and labourers, etc.	50,752	
Expenditure in connection with the Department for Indian Students, etc.	3,326	
Law Charges	—44	
Bank of England and Bank of Ireland for management of debt	60,238	
Postage to India	988	
Telegrams to India	13,137	
Books and Newspapers supplied to India, not invoiced as Stores	254	
Visit to India of the Secretary of State	1,390	
Additions to India Office Buildings	4,596	
Passage and outfit allowances of the Governors of Madras and Bombay	4,000	
Paper Currency Department:		
Charge for the custody of Gold held by the Bank of England	139	
Office Contingencies	19,649	
National Health Insurance and National Unemployment Insurance	316	
Mission of Lord Reading to America	530	
Expenditure in connection with the Imperial War Conference	1,763	
Advances to Civil Officers studying Law	100	
Allowances of an Officer while engaged in the preparation of a Bill for the consolidation of the Statutes relating to India and of an amending Bill	71	
Trade Commissioner's Office in London in connection with the Commerce and Industry Department	4,854	
Motor cars for Government use	3,786	
Expenditure in connection with the Peace Conference	2,924	
Miscellaneous expenditure	466	
Stores for India:	393,571	
Currency Notes, etc.	268,301	
TOTAL CHARGES IN ENGLAND	£	661,872
TOTAL GENERAL ADMINISTRATION CHARGES		2,489,714

No. 32A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS AND CONTINGENCIES for the Year ended 31st March 1919.

	R	R
INDIA, GENERAL.		
Secretariats:		
Legislative Department	2,55,570	
Finance Department (Ordinary)	4,53,942	
Do. do. (Military)	1,74,403	
Home Department	4,70,819	
Foreign and Political Department	7,58,874	
Revenue and Agricultural Department	2,39,665	
Commerce and Industry Department	5,04,975	
Education Department	3,32,758	
Translator's Department	6,362	
Officer in charge of the Records of the Government of India	65,899	
		32,63,267
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		1,43,418
MADRAS.		
Secretaries to Government:		
Chief Secretariat	2,36,623	
Translator's Department	45,847	
Revenue Department	1,96,878	
Local, Municipal, Educational and Legislative Departments	1,32,331	
Home Department	1,25,862	
Charges common to all Departments	4,709	
		7,42,300
BOMBAY.		
Secretaries to Government:		
Political, Secret, etc., Departments	3,26,613	
Revenue and Financial Departments	2,36,562	
Separate Department	46,716	
Translator's Department	65,308	
General, Educational, Marine, and Ecclesiastical Departments	1,38,522	
Secretariat Record Office	15,238	
Legal Department	31,576	
		8,60,535
BENGAL.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	3,72,469	
Revenue Department	1,27,132	
General Department	1,33,588	
Financial and Municipal Departments	1,80,610	
Allowance and Contingent Charges	(b) 1,42,025	
Marine Department	9,556	
Translator's Department	22,589	
Librarian's Department	7,914	
		9,95,883
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		5,32,832
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,79,770
BURMA.		
Secretaries to Government:		
Public Department	5,32,346	
Translator's Department	(a) 37,575	
Allowance and Contingent Charges	91,680	
		6,61,601
BIHAR AND ORISSA.		
Secretaries to Government:		
Political, Appointment and Judicial Departments	1,32,552	
Revenue and General Departments	80,827	
Financial and Municipal Departments	96,375	
Allowance and Contingent charges	(b) 78,601	
Translator's Department	15,738	
		4,04,093
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	3,75,014	
Oriental Translator	4,263	
		3,79,277
ASSAM.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,00,345
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 32 . R		85,63,321
Total India converted into £ at R15=£1 . £		**570,888**

(a) Includes R240 for Hlutdaw Establishment.
(b) Includes Allowances and Contingent Charges of the Political, Appointment, Judicial, Revenue, General, Financial and Municipal Departments.

No. 32B.—DETAILED ACCOUNT of TOUR EXPENSES for the Year ended 31st March 1919.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Maintenance and Repairs of Camp Equipment, etc.	28,352	3,148	826	614	6,879	14,655	6,178	3,084	3,507	5,239	1,547	74,029
Railway freight on tents, heavy goods, horses, etc.	13,863	1,792	102	4,783	1,564	2,287	4,876	154	2,412	2,205	466	34,504
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc.	18,316	...	5,778	2,289	16,206	148	616	...	...	1,592	906	45,851
Reserved accommodation for members of the families of the Governor General and Governors	347	...	841	283	...	...	...	...	...	...	...	1,471
Cart and coolie hire on tour	21,037	19,756	2,924	3,469	4,328	6,312	1,573	3,023	5,277	1,017	1,134	69,850
Cart and coolie hire during transfer, between Government Houses	...	...	5,494	8,360	2,455	519	782	2	1,408	897	...	19,917
Saddle horses and carriages on tour	8,797	...	...	...	4,092	2,638	...	106	...	...	1,756	17,389
Payments and present for services rendered on tour	10,723	...	673	2,082	2,891	2,000	1,898	537	818	516	1,992	24,130
Railway fares and carriage of household while on tour	19,240	...	1,395	4,677	2,353	939	1,579	1,766	...	2,805	1,408	36,162
Railway fares and carriage of household while in transit between Government Houses	1,361	...	5,448	10,038	3,915	202	513	598	1,475	242	...	23,792
Keep of Elephants	...	...	...	...	...	...	1,881	...	...	1,154	...	3,035
Miscellaneous	...	2,200	...	...	...	...	...	...	...	...	...	2,200
	1,22,036	26,896	23,481	36,595	44,683	29,700	19,896	9,270	14,897	15,667	9,209	3,52,330
Special Trains and haulage of saloon carriages	1,60,482	2,700	13,146	23,219	23,398	41,679	14,126	26,290	23,721	1,240	5,315	3,35,316
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 32 . . R	2,82,518	29,596	36,627	59,814	68,081	71,379	34,022	35,560	38,618	16,907	14,524	6,87,646
Total India converted into £ at R15=£1											£	45,843

No. 32C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the year ended 31st March 1919.

	R	R
RECEIPTS.		
Interest realized in India in the year on the Securities of the Government of India purchased under the authority of sections 19 and 22, Act by Act II of 1910 as amended by a series of Acts ending with Act II of 1919—*See* Account No. 26, page 60	34,70,420	
Interest realised in England in the year on Sterling Securities of the United Kingdom purchased under the authority of sections 19 and 22 of Act II of 1910 as amended by Act XIX of 1917 and by a series of Acts ending with Act II of 1919 (£1,710,850—3s.)	2,56,62,752	
Value of Old Currency Notes no longer in circulation	81,885	
Miscellaneous Receipts	68,896	
TOTAL RECEIPTS	R	2,92,83,953

Note.—Amount of Securities held on the 31st March 1919 was as follows:—

	Amount.			Cost Price.			Amount.	Cost Price.
In England.	£	s.	d.	£	s.	d.	R	R
2½ per cent. consolidated stock	1,000,000	0	0	852,395	10	10	...	...
British Treasury Bills	55,066,000	0	0	54,146,557	17	11	...	...
In India.								
3½ per cent.	...			...			8,15,95,000	8,00,00,000
3 "	...			...			2,04,86,500	1,99,99,946
Indian Treasury Bills	...			...			6,40,00,000	6,08,00,000
TOTAL	56,066,000	0	0	54,998,953	8	9	16,60,81,500	16,07,99,946

CHARGES.		
Charges in the Department—		
Salaries and Establishment Charges	9,86,172	
Travelling Allowances	92,381	
Purchase of Stationery	272	
House, Lighting, Police and Water Rates	26,815	
Postage, Stamps and Service Telegrams	50,572	
Cost of Chests, Bags, and Locks	13,095	
Dead Stock (Cost of Office Furniture, etc.)	8,303	
Freight on Note Forms, etc., paid in India	6,773	
Charges for Remittances	46,697	
Contingencies	1,18,272	
Cost of coining gold bullion into sovereigns	6,76,662	
As in Account No. 32 . R		20,26,014
Charges in other Departments—		
Pensions and Gratuities	39,455	
Cost of Note Forms received from England, including freight	31,07,564	
Value of Stationery supplied	15,980	
Value of Printing executed by Government Press	26,360	
Repairs of Buildings and other Public Works Charges connected with the Department	25,395	
Refund of value of Old Currency Notes	1,610	32,16,354
TOTAL CHARGES . R		52,42,368
NET PROFIT IN 1918-19 . . . R		2,40,41,585
Do. converted into £ at R15=£1 £		1,602,773

No. 33A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Courts of Law :												
Sale-proceeds of Unclaimed and Escheated Property.	15,659	1,651	24,536	64,755	31,400	41,203	28,812	35,589	11,035	22,974	16,552	2,94,166
Court Fees realized in Cash . . .	2,630	1,286	37,131	58,232	91,630	2,69,154	3,894	4,984	29,675	32,211	5,786	5,35,613
General Fees, Fines, and Forfeitures . .	72,706	2,17,722	9,13,395	6,71,357	7,63,111	5,03,308	4,82,573	5,76,404	2,36,357	1,91,332	1,15,376	47,43,641
Pleadership Examination Fees . . .	...	...	10,709	2,003	24,246	17,599	...	...	11,335	...	2,018	67,910
Miscellaneous Fees and Fines :												
Record Room Receipts . . .	5,617	5,921	...	60,599	2,705	5,644	85,308	5,154	...	8,273	...	1,79,221
Other Receipts	1,823	6,472	15,617	14,604	1,82,625	8	42,752	2,636	10,910	15,236	904	2,93,587
Miscellaneous	1,210	130	32,515	41,057	28,667	22,866	4,738	1,363	58,909	6,800	1,747	2,00,002
TOTAL COURTS OF LAW . .	99,645	2,33,182	10,33,903	9,12,607	11,24,384	8,59,782	6,53,077	6,26,130	3,52,221	2,76,826	1,42,383	63,14,140
Jails :												
Sale-proceeds of Jail Manufactures . .	30,860	49,675	10,85,545	2,94,911	14,75,288	7,38,581	5,61,836	3,15,921	9,63,232	4,50,423	83,275	60,49,547
Convict Receipts at Port Blair . . .	12,52,629	...	...	...	...	...	...	...	...	...	...	12,52,629
Hire of Convicts	2,498	529	599	79,232	...	...	99,095	22,730	142	1,487	16,137	2,22,449
Other Jail Receipts	4,125	4,847	10,482	50,184	1,586	8,026	15,250	29,634	13,415	7,104	6,639	1,51,292
TOTAL JAILS . .	12,90,112	55,051	10,96,626	4,24,327	14,76,874	7,46,607	6,76,181	3,68,285	9,76,789	4,59,014	1,06,051	76,75,917
TOTAL RECEIPTS UNDER LAW AND JUSTICE .	13,89,757	2,88,233	21,30,529	13,36,934	26,01,258	16,06,389	13,29,258	9,94,415	13,29,010	7,35,840	2,48,434	1,39,90,057
Total India converted into £ at R15=£1 £.												

No. 33B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1919.

	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Courts of Law:												
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 33C)	...	...	11,30,175	7,75,077	14,49,384	5,95,297	...	...	6,18,864	...	...	45,68,797
Chief Courts (as per details in Account No. 33C)	...	...	...	...	...	...	5,42,232	4,96,448	...	...	...	10,3[illegible],680
Judicial Commissioner	4,095	58,322	...	1,98,294	...	2,04,558	...	1,08,[illegible]27	...	2,39,114	...	8,12,610
Law Officers	28,364	14,421	2,58,947	4,00,321	8,76,946	3,30,042	3,19,579	1,49,383	2,55,788	1,42,489	1,19,655	2,[illegible],935
Administrator General	...	...	20,682	47,599	1,0[illegible],323	1,289	3,155	1,0[illegible]1	...	...	...	1,[illegible]0,349
Civil and Sessions Courts (as per details in Account No. 33D)	2,08,747	2,29,163	43,41,814	27,78,773	51,26,[illegible]56	32,61,707	17,77,025	10,52,805	17,33,412	14,20,388	3,52,134	2,22,82,124
Criminal Courts (as per details in Account No. 33E)	2,14,693	3,95,798	29,31,237	14,64,928	23,34,324	24,57,344	18,44,528	28,85,039	15,66,931	13,13,384	6,13,894	1,80,22,1[illegible]0
Coroner's Court	...	...	...	11,704	8,036	...	...	...	...	...	...	1[illegible],740
Presidency Magistrate's Court	...	...	79,153	1,31,210	1,58,005	...	...	...	...	...	...	3,[illegible]8,968
Courts of Small Causes	27,309	...	1,29,956	3,15,819	2,6[illegible],029	82,930	52,612	73,491	...	46,963	...	9,94,069
Pleadership Examination Charges	...	...	6,688	610	10,950	13,249	...	...	4,410	...	15	35,[illegible]22
Refunds	5,426	12,799	1,04,689	38,777	65,909	63,410	82,530	14,601	56,760	33,393	6,930	5,15,224
TOTAL COURTS OF LAW	4,88,634	7,10,503	90,03,341	61,63,112	1,04,01,062	70,09,786	46,21,661	48,11,295	42,36,165	31,95,731	10,92,628	5,17,33,918
Jails:												
Jails (as per details in Account No. 33F)	2,06,514	3,37,010	21,10,317	20,06,674	37,79,663	30,68,756	23,29,239	15,17,133	22,18,155	8,97,962	3,42,886	1,88,14,309
Convict Charges at Port Blair and Nicobars (as per details in Account No. 33G)	23,06,336	...	...	...	...	...	...	...	...	...	...	23,06,336
Refunds	...	...	7	...	2,644	93	8,276	285	1,283	32	...	12,620
TOTAL JAILS	25,12,850	3,37,010	21,10,324	20,06,674	37,82,307	30,68,849	23,37,515	15,17,418	22,19,438	8,97,994	3,42,886	2,11,33,265
TOTAL CHARGES IN INDIA . R	30,01,484	10,47,513	1,11,13,665	81,69,786	1,41,83,369	1,00,78,635	69,59,176	63,28,713	64,55,603	40,93,725	14,35,514	7,28,67,183
Total India converted into £ at R15=£1											£	4,857,812
CHARGES IN ENGLAND.												
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports and miscellaneous expenditure											236	
Passage and Outfit Allowance of a Judge of the High Court, Calcutta											300	
											536	
Stores for India											587	
												1,123
TOTAL CHARGES UNDER LAW AND JUSTICE											£	4,858,935

No. 33C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS for the Year ended 31st March 1919.

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Judges (a)	6,51,498	3,43,898	6,97,469	3,50,811	3,44,909	2,37,810	3,35,481	29,01,876
Appellate Branch: Salaries, Establishments and Contingencies	4,78,677	1,51,126	3,83,806	2,44,486	1,97,323	89,488	2,83,383	26,45,435
Original Branch: Salaries, Establishments and Contingencies		2,79,887	3,68,109	...		1,69,150		
Payments to Officers of other Provinces	...	166	...	...	...	...	...	166
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 33B.	11,30,175	7,75,077	14,49,384	5,95,297	5,42,232	4,96,448	6,18,864	56,07,477
Total India converted into £ at Rs. 15=£1								£ 373,832

No. 33D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1919.

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs (a).	1,20,857	1,12,239	14,05,968	10,71,066	22,09,080	15,08,527	9,21,372	6,34,559	8,11,864	6,77,500	1,53,14	96,26,796
Establishment	40,840	41,921	9,48,532	11,44,381	12,97,668	9,92,755	3,21,930	89,387	4,25,099	3,27,886	86,949	57,17,348
Ditto Judicial Record	1,578	1,997	...	...	...	..	19,490	...	...	...	...	23,065
Service of Processes	31,275	43,631	14,33,384	3,71,911	8,79,500	4,49,449	2,94,285	2,66,596	2,12,001	2,47,671	53,374	42,83,077
Travelling Allowances	2,846	4,632	16,768	46,699	40,397	37,958	31,333	14,498	20,003	17,821	11,085	2,44,040
House rent and other Allowances	2,303	10,596	1,84,791	4,807	11,296	60,677	37,114	997	32,332	45,349	1,929	3,91,591
Diet and Road-Money to Witnesses and accused persons	34	...	60,057	56,104	85,083	81,795	...	26,462	12,080	1,467	12,640	3,35,722
Service Postage and Telegrams	1,103	4,312	37,260	33,148	32,055	30,557	47,518	2,480	9,617	21,079	2,209	2,21,338
Rents, Rates and Taxes	63	...	44,163	5,284	20,768	6,095	5,523	915	15,200	2,819	1,547	1, 2,377
Remuneration to copyists	...	...	1,02,223	...	3,88,730	...	...	2,313	1,42,914	...	17,747	6,53,927
Other Contingent Charges	4,834	9,835	1,08,668	41,359	1,61,579	94,494	98,460	14,598	52,302	78,796	10,240	6,[illegible]5,165
Payments to Officers of other Provinces	3,064	...	...	4,014	...	...	...	...	...	...	...	7,078
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 33B.	2,08,747	2,29,163	43,41,814	27,78,773	51,26,156	32,61,707	17,77,025	10,52,805	17,33,412	14,20,388	3,52,134	2,22,82,124
Total India converted into £ at Rs. 15=£1												£ 1,485,475

No. 33E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Part (b) of Salaries of Magistrates and Deputy Commissioners	46,376	56,828	..	3,00,000	3,48,858	5,44,228	3,38,739	3,71,809	2,43,359	2,34,365	1,36,195	26,20,757
Part (b) of Salaries of Sub-Magistrates, Joint, Asistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc.	43,004	1,20,747	2,30,731	5,70,000	7,41,026	8,21,149	3,55,725	6,82,819	5,50,412	3,77,604	2,12,103	47,55,320
Exchange Compensation Allowance	245	774	177	...	2,644	5,115	3,314	2,905	2,313	2,231	1,394	21,112
Salaries of City and Railway Magistrates, etc.	5,971	...	...	88,874	...	12,453	7,092	...	...	...	...	1,14,390
Establishments	57,678	96,226	1,78,788	1,85,930	6,29,301	5,06,865	4,87,945	6,39,817	3,62,018	3,28,213	1,24,83[illegible]	35,97,617
Travelling Allowances	9,140	18,831	39,444	1,33,664	1,99,190	1,32,879	1,12,529	1,78,630	1,02,568	70,412	40,729	10,38,016
House rent and other Allowances	4,414	11,619	52,943	352	20,139	8,625	49,387	14,887	23,961	47,164	4,389	2,37,880
Diet and Road Money to Witnesses and accused persons	19,426	20,053	1,23,214	1,24,468	84,282	1,96,936	2,19,307	5,25,881	58,432	1,13,657	40,103	15,2[illegible],759
Service of Processes	...	...	731	...	21,209	...	...	2,66,389	67,873	22,495	25,869	4,04,567
Service Postage and Telegrams	4,472	24,033	18,208	40,623	43,470	65,045	1,14,684	35,725	21,408	33,811	336	4,01,815
Rents, Rates and Taxes	674	46	2,678	3,479	16,660	1,644	3,573	17,072	10,775	3,687	9	60,297
Remuneration to copyists	...	...	30	...	61,798	...	...	27,318	55,3[illegible]7	...	19,562	1,64,025
Other Contingent Charges	22,043	46,641	53,692	17,871	1,65,747	1,62,405	1,52,233	1,21,[illegible]87	70,315	79,744	8,3[illegible]9	9,00,847
Payments to Officers of other Provinces	1,250	...	...	...	...	...	...	...	...	...	...	1,250
Deduct—Recoveries	...	...	...	*333*	...	...	...	...	*1,820*	...	...	*2,153*
Add—30 per cent. of the charges of District Administration transferred from 3.—Land Revenue	...	...	21,80,601	...	...	...	...	...	...	...	...	21,80,601
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 33B.	2,14,698	3,95,798	29,31,237	14,64,928	23,34,324	24,57,344	18,44,528	28,85,039	15,66,931	13,13,3[illegible]4	6,13,894	1,80,22,160
Total India converted into £ at Rs. 15=£1												£ 1,201,473

(a) Including Exchange Compensation Allowance.
(b) The remaining part is charged under Land Revenue — Charges of District Administration."

No. 33F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection and General Superintendence	...	...	39,447	39,233	62,593	47,761	46,197	66,697	65,277	37,105	...	4,04,315
Presidency Jails	...	...	1,32,737	97,[illegible]95	2,25,489	...	...	...	...	...	...	4,55,4[illegible]1
Central Jails	...	...	6,[illegible],176	5,67,99[illegible]	[illegible],30,738	9,21,059	7,48,507	6,56,802	5,01,234	2,65,821	...	49,40,333
District Jails	1,52,460	2,53,320	1,36,217	6,26,4[illegible]8	9,[illegible]9,151	11,7[illegible],755	8,37,035	4,1[illegible],218	6,35,545	2,02,14[illegible]	2,35,919	56,45,2[illegible]4
Juvenile Jails	...	...	...	...	1,273	28,279	...	...	...	...	...	29,552
Subsidiary Jails	20,225	23,573	3,3[illegible],260	68,[illegible]3	2,33,198	1,9[illegible],012	1,13,103	1,50,392	1,07,001	40,261	50,805	13,30,573
Convict Camps	...	...	...	3,1[illegible],8[illegible]8	...	...	...	...	...	...	...	3,[illegible]6,828
School of Industry	...	...	...	700	...	57,312	2,024	...	...	...	...	60,036
Charges for Moving Prisoners	4,478	11,202	39,289	74,774	64,099	59,742	59,[illegible]82	54,135	3[illegible],288	6,987	6,811	4,10,987
Jail Manufactures	20,351	48,915	7,7[illegible],191	2,14,772	15,33,122	5,[illegible]4,835	5,23,131	1,70,889	8,78,810	3,45,642	49,351	51,55,010
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 33B.	2,06,514	3,37,010	21,[illegible]0,317	20,06,674	37,79,663	30,68,756	23,29,239	15,17,133	22,18,155	8,9[illegible],962	3,42,886	1,88,14,309
Total India converted into £ at Rs. 15=£1 . £												**1,254,287**

No. 33G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1919.

INDIA, GENERAL.	Rs.
Salary and Establishment of the Superintendent, including Judicial Establishment	1,47,296
Police Establishment	1,75,386
Medical, Commissariat, and other Establishments	2,04,562
Ecclesiastical Establishment, Chaplain	8,579
Commissariat Supplies	9,13,738
Stores, Clothing, Tools, etc.	2,19,945
Passage Money, Freight, etc.	13,888
Subsistence money to convicts	95,237
Miscellaneous Contingencies	10,798
Charges in connection with the Mail Steamer "S. S. Maharaja"	4,86,907
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., Rs.	23,06,336
Total India converted into £ at Rs. 15=£1 . £	**153,756**

No. 34A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions received for Police furnished to Municipal and Town Funds	...	...	...	...	4,178	...	...	...	...	...	...	4,178
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	14,695	7,995	61,813	...	15,851	24,431	1,10,005	3,44,322	7,17,631	12,408	7,932	13,17,113
Recoveries on account of Presidency Police	...	...	67,643	40,942	1,30,632	...	...	...	...	...	...	2,39,217
Recoveries on account of Railway Police	...	...	...	...	...	...	...	...	...	...	2,732	2,732
Recoveries on account of Village Police	...	...	...	...	317	...	...	...	...	...	...	317
Cash Receipts under the Arms Act	457	79	...	35	589	249	483	608	163	...	1	2,664
Fees, Fines, and Forfeitures	15,225	7,624	3,[illegible]3,595	30,195	22,961	41,072	22,691	2,19,841	29,437	195	10,274	7,93,110
Contributions for Pensions	10,93[illegible]	6	4,238	...	...	1,745	1,2[illegible]1	6,654	...	552	...	25,342
Miscellaneous	8,529	1,895	23,201	37,465	77,641	54,800	51,399	23,453	9,619	7,655	1,07,765	4,02,882
TOTAL POLICE RECEIPTS Rs.	49,842	17,599	5,50,520	1,08,637	2,52,169	1,22,357	1,85,789	5,94,878	7,56,850	20,210	1,28,704	27,87,555
Total India converted into £ at Rs. 15 =£1 . £												**185,[illegible]37**

No. 34B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Presidency Police	...	...	6,22,083	13,81,890	21,43,992	...	...	...	...	...	...	41,47,965
Provincial Superintending Officers of the District Police	...	74,422	2,34,940	2,18,901	3,50,751	2,02,299	2,29,953	2,72,341	1,81,614	1,20,416	67,161	19,52,798
District Executive Force:												
District Superintendents and Assistants (a)	1,56,385	1,04,171	4,94,872	4,30,527	6,32,488	6,77,899	4,45,169	6,83,414	3,83,252	3,18,080	1,29,73[illegible]	45,05,692
Payments to Officers of other Provinces	...	...	...	7,688	...	...	...	...	...	...	...	7,688
Inspectors, Constables, etc. (a)	11,74,739	8,72,279	52,10,668	52,73,061	44,61,780	61,10,82[illegible]	34,11,240	40,98,033	26,40,121	20,56,963	6,96,959	3,00,06,664
Police Hospitals—Establishments and Charges	1,411	...	87,982	9,946	57,399	53,24[illegible]	...	...	31,133	26,803	14,726	2,82,646
Police Training Schools	...	...	1,34,[illegible]54	5,262	2,10,739	31,340	...	47,717	1,07,011	71,563	28,551	6,36,937
Reclamation of Criminal Tribes	..	...	...	...	...	...	2,50,413	...	.	...	...	2,50,413
Office and other Establishments	55,589	...	2,30,774	2,27,570	3,6[illegible],236	1,90,912	...	2,90,372	87,745	83,861	35,513	15,69,572
Clothing	75,912	47,215	4,88,953	2,13,858	2,68,873	2,55,446	1,46,417	2,[illegible]3,865	1,32,943	1,14,511	30,442	19,88,435
Arms, Accoutrements, and Ordnance Stores	3,172	7,874	65,532	47,996	59,[illegible]31	21,743	95,143	62,904	28,668	23,018	3,364	4,18,845
Rewards	7,697	10,446	74,456	66,789	59,966	1,07,760	12,830	1,53,693	25,759	25,889	7,093	5,62,378
Rents, Rates and Taxes	20,946	1,929	1,24,198	4[illegible],636	2,04,518	12,916	17,514	1,17,72[illegible]	65,9[illegible]3	16,951	11,39[illegible]	6,50,[illegible]91
Service Postage and Telegrams	15,979	21,859	1,42,153	1,09,302	1,13,887	65,277	1,07,342	46,376	56,218	27,617	12,142	7,18,152
Travelling and Tour Charges	1,2[illegible],723	90,120	1[illegible],57,67[illegible]	8,91,613	13,18,653	10,81,396	7,88,108	7,97,247	5,59,881	3,66,069	1,55,042	74,32,478
House-rent and other Allowances	1,67,618	74,624	3,25,530	1,32,475	2,07,778	75,736	1,46,095	1,59,722	13,570	1,9[illegible],869	5,806	15,65,823
Petty Construction and Repairs	3,633	18,113	1,23,998	83,601	2,67,245	1,08,8[illegible]1	93,967	68,3[illegible]4	1,67,037	65,053	54,822	10,54,703
Purchase, hire, etc., of Steamers and Boats	...	...	179	5,51	2,36,747	1	...	3,39[illegible]	...	...	32,856	2,78,[illegible]89
Compensation for Dearness of Provisions	1,06,322	60,876	8,725	3,94,547	41,[illegible]15	3,70,900	3,65,381	...	48,228	1,31,7[illegible]4	32,387	15,60,245
Miscellaneous	98,025	28,819	1,89,533	2,4[illegible],264	5,14,356	2,31,708	1,18,240	1,80,572	3,35,556	70,900	26,0[illegible]	20,34,973
Less amount transferred to "Special Police" on account of ¼th share of the cost of the Panch Mahals and Rewakanta Combined Police	...	...	...	*56,526*	...	...	.	...	...	...	...	*56,526*
Less amount recoverable from Port Trusts' Municipalities, etc.	...	...	...	*1,31,023*	*3,919*	...	...	...	...	...	...	*1,24,942*
Less amount recoverable from S. M. Railway and Kolar Gold Field	*19,132*	...	...	...	...	...	...	...	...	...	...	*19,132*
Less amount recoverable from Indian States on account of Moughia Operations	*22,900*	...	...	...	...	...	...	...	...	...	...	*22,900*
Less amount recoverable from the Residency Bazar Fund, Secunderabad Local Abkari Fund and His Highness the Nizam's Government	*1,42,773*	...	...	...	...	...	...	...	...	...	...	*1,42,773*
TOTAL DISTRICT EXECUTIVE FORCE R	18,39,316	13,38,324	89,59,9[illegible]3	80,62,102	90,17,692	93,95,952	59,98,159	69,33,418	46,[illegible]1,035	35,95,911	12,7[illegible],829	8,10,98,751
Village Police	...	...	15,52,31[illegible]	9,08,680	5,3[illegible]8	3[illegible],79,586	..	4,7[illegible]5	36,531	...	2,[illegible]94	55,90,161
Special Police	...	10,6[illegible],306	...	6,[illegible]0,20	3,[illegible]0,521	...	1,38,989	76,10,608	1,18,794	...	28,34,093	1,27,93,512
Railway Police	87,462	59,960	1,55,791	3,56,930	4,02,236	3,88,045	4,72,695	60,343	1,28,224	74,556	2[illegible],923	22,19,175
Criminal Investigation Department	6,97,402	67,253	1,65,3[illegible]	3,43,839	9,30,707	2,50,931	2,61,842	2,06,320	2,30,707	1,23,5[illegible]7	80,[illegible]30	3[illegible],58,5[illegible]8
Cattle Pounds	42	3,[illegible]73	[illegible],28,301	...	209	...	2,545	175	1,084	...	5,486	2,4[illegible],916
Miscellaneous	...	1,587	1,93,793	...	...	535	9,770	...	...	...	...	2,05,685
Refunds	29	223	2,270	931	3,910	2,880	5,416	6,416	3,487	7	[illegible],209	29,938
TOTAL CHARGES	26,24,28[illegible]	26,05,248	1,21,14,82[illegible]	1,19,33,534	1,32,25,406	1,33,20,2[illegible]8	1,1[illegible],3[illegible]7	1,5[illegible],00,386	3,81,47[illegible]	39,14,477	42,98,235	9,[illegible],[illegible]9
Total India converted into £ at R15 = £1											£	6,10[illegible],164
Charges in England:												
Passages on appointment, etc.											258	
Stores for India											304	
Total Police Charges											£	6,109,726

(a) Includes Exchange Compensation Allowance.

No. 35A.—ACCOUNT of RECEIPTS from PORTS AND PILOTAGE for the Year ended 31st March 1919.

	Madras.	Bombay.	Bengal.	Burma.	Assam.	TOTAL.
	R	R	R	R	R	R
Pilotage Receipts	...	...	10,42,874	...	...	10,42,87
SALE-PROCEEDS OF VESSELS AND STORES :—						
Sale-proceeds of condemned Vessels and Stores, etc	...	...	484	1,72,182	38	1,72,7
REGISTRATION AND OTHER FEES :—						
Fees realized at the Shipping Office	...	1,26,643	62,749	10,514	...	1,99,9
Examination Fees	...	...	14,965	5,005	...	19,9
Other Fees	...	...	1,472	...	...	1,4
Freight, Passage, and Tonnage	...	...	...	12,761	...	12,7
MISCELLANEOUS :—						
Deductions for Mess Money	...	...	16,970	...	...	16,9
Coast Light Dues	...	34,885	...	3,44,036	...	3,78,9
Survey Fees	...	4,156	26,489	19,647	...	50,2
Contributions	...	100	150	4,200	...	4,4
Other Items	124	7,358	70,4 8	4,344	...	82,3
TOTAL RECEIPTS IN INDIA R	124	1,73,142	12,36,651	5,72,689	38	19,82,6
Total India converted into £ at R15 = £1					£	132,17

No. 35B.—ACCOUNT of CHARGES for PORTS and PILOTAGE for the Year ended 31 March 1919.

(SEE DETAILS, NEXT PAGE.)

	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
	R	R	R	R	R	R	R
Salaries and Allowances of Officers and Men afloat	...	7,923	1,06,414	1,89,605	...	...	3,03,942
Victualling of Officers and Men afloat	...	...	26,439	...	...	2,934	29,373
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	...	11,651	1,62,733	8,13,366	...	45,309	10,33,059
Purchase and hire of Ships and Vessels	...	...	...	27,005	...	...	27,005
Pilotage and Pilot Establishments	...	...	5,89,776	...	480	1,500	5,91,756
Ports Establishments	44,124	81,733	74,783	1,44,555	...	...	3,45,195
Miscellaneous Shore Establishments	...	...	...	94,864	...	...	94,864
Subsidies to Steam-boat Companies	...	...	3,000	2,33,434	...	3,900	2,40,334
MISCELLANEOUS—							
Other Miscellaneous charges	...	2,753	3,02,226	39,614	...	...	3,44,593
State Yacht Establishment	...	...	17,178	1,[illegible]3	...	22,160	41,174
Light-Houses and Light ships	...	24,399	...	2,21,097	4,980	...	2,50,476
Refunds	...	...	3,200	17,138	...	...	20,338
TOTAL CHARGES IN INDIA	44,124	1,28,459	12,85,749	17,82,514	5,460	75,803	33,22,109
Total India converted into £ at R15 = £1						£	221,47
Charges in England :—							
Outfit Allowances on appointment to the Bengal Pilot Service						£	6
Total charges under Ports and Pilotage £							221,53

No. 35B.—DETAILED ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1919—*contd.*

DETAILS.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Assam.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	R	R	R	R	R	R	R
Pilot Vessels.							
P. V. "Fraser"	...	...	54,252	...	...	...	54,252
" "Lady Fraser"	...	...	52,162	...	...	...	52,162
Inland Vessels, Steamers and Flats.							
B. G. L. "Chindwin"	...	...	...	3,962	...	...	3,962
Flat "Mooltan"	...	7,923	...	...	...	...	7,923
Steamer "Jhelum"	...						
Steam Launch Establishment and Contingencies	...	...	...	1,85,643	...	...	1,85,643
Total Salaries, etc. R	...	7,923	1,06,414	1,89,605	...	...	3,03,942
Pilotage and Pilot Establishments.							
Branch, Master and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	5,66,732	...	480	...	5,67,212
Volunteers' and Leadsmen's Allowances	...	...	5,120	...	...	...	5,120
Mess, Passage and Miscellaneous	...	...	17,924	...	...	1,500	19,424
Total Pilotage, etc. R	...	...	5,89,776	...	480	1,500	5,91,756
Ports Establishments.							
Port Officers' Department	...	...	60,674	1,42,419	...	...	2,03,093
Agent for Government Consignments	3,825	...	—77,675	...	...	...	—73,850
Shipping Office	...	65,370	42,858	...	...	...	1,08,228
Marine Court	...	...	18	1,500	...	...	1,518
Survey of Steam Vessels	...	16,363	48,908	636	...	...	65,907
Establishment and Miscellaneous	40,299	...	...	...	...	...	40,299
Total Ports Establishments R	44,124	81,733	74,783	1,44,555	...	...	3,45,195
Miscellaneous Shore Establishments.							
Salaries of Officers	...	...	...	17,402	...	...	17,402
Staff and Shore Allowances to Officers	...	...	...	5,640	...	...	5,640
Establishments and Contingencies	...	...	...	71,822	...	...	71,822
Total Miscellaneous Shore Establishments R	...	...	...	94,864	...	...	94,864
Other Miscellaneous Charges.							
Shipping Fees and Sundries	...	...	1,436	9,025	...	...	10,461
Harbour Master's Fees for Sea-going and Inland Vessels	...	...	4,080	760	...	...	4,840
Hire of Moorings for Sea-going and Inland Vessels	...	...	40,572	...	...	...	40,572
Life Boat Establishment at Goalundo	...	...	635	...	...	...	635
Kolaba Life Boat and Warning Signal Station at Alibag	...	2,719	...	...	...	...	2,719
Coal Depot and other Establishments	...	...	..	1,856	...	...	1,856
Clearance of Irrawaddy-Chindwin River	...	...	...	25,051	...	...	25,051
Contribution to Port Funds	...	...	2,50,000	360	...	...	2,50,360
Miscellaneous	...	34	5,503	2,562	...	...	8,099
Total Other Miscellaneous Charges	...	2,753	3,02,226	39,614	...	...	3,44,593

No. 36A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FEES FROM SCHOOLS AND COLLEGES	53,481	22,913	3,47,699	5,14,043	9,05,949	5,21,318	4,70,472	3,53,161	2,96,220	2,41,695	2,04,811	39,31,762
CONTRIBUTIONS	21,586	...	1,596	5,520	4,985	3,675	16	...	15,372	2,663	...	55,413
INCOME FROM ENDOWMENTS	...	...	...	...	...	7,071	...	...	...	...	189	7,260
MISCELLANEOUS:												
Sale proceeds of articles manufactured in Reformatory Schools and other workshop receipts	1,713	...	4,984	3,823	84	99,830	1,659	3,146	15,351	...	869	1,31,459
Sale proceeds of Books	5	...	...	20,292	37	12,811	...	...	...	...	24	33,169
Examination Fees	3,852	108	10,655	19,205	13,831	46,376	15,099	17,265	11,952	3,944	940	1,43,227
Other Receipts	1,943	254	14,900	32,439	58,223	11,469	45,827	6,302	37,101	24,301	29,455	2,62,214
TOTAL RECEIPTS. Rs.	82,580	23,275	3,79,834	5,95,322	9,83,109	7,02,550	5,33,073	3,79,874	3,75,996	2,72,603	2,36,288	45,64,504
Total India converted into £ at Rs. 15=£1											£	304,300

No. 36B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION:												
Salary (a)	...	18,594	56,522	34,731	24,777	35,782	24,136	26,232	33,588	35,079	23,737	3,23,178
Establishment and Contingencies	...	11,540	45,222	39,391	87,612	62,391	50,516	65,225	57,673	32,480	22,990	4,75,040
INSPECTION:												
Salary (a)	30,538	26,537	4,57,153	2,90,957	5,12,402	3,81,099	2,25,415	3,07,958	3,35,086	1,70,574	89,110	28,26,832
Establishment and Contingencies	23,153	17,533	4,50,533	4,57,187	3,82,578	2,46,349	1,14,304	2,63,084	2,15,776	1,25,528	97,801	23,93,826
UNIVERSITY	13,000	...	98,480	55,000	1,15,000	1,95,400	87,160	3,86,600	55,730	...	...	10,06,370
GOVT. COLLEGES—GENERAL	42,585	...	4,91,367	3,38,422	9,39,481	3,11,430	1,96,065	1,56,711	3,32,122	1,59,634	1,79,265	31,57,082
GOVT. COLLEGES—PROFESSIONAL	...	...	3,53,575	3,08,697	3,63,233	4,86,281	1,01,183	7,960	72,807	2,25,397	17,247	19,36,380
GOVT. SCHOOLS—GENERAL:												
Secondary	1,59,623	77,730	1,44,675	6,52,624	9,67,368	9,38,564	9,31,332	7,56,883	4,65,323	5,35,664	3,87,234	60,17,020
Primary	70,485	...	3,75,086	10,879	75,448	85,301	...	5,651	7,318	2,06,768	28,642	8,65,578
Contribution to Schools	88,142	2,85,788	35,82,937	56,17,598	15,03,441	26,62,843	(c)	6,14,724	12,92,610	14,60,512	4,40,194	1,75,48,789
GOVT. SCHOOLS—SPECIAL:												
Training Schools	34,048	35,883	7,93,151	4,11,801	3,81,894	1,64,522	2,36,011	1,22,440	3,61,568	2,81,573	51,611	28,74,502
Technical Schools	...	...	1,00,857	1,40,866	1,93,064	2,46,969	1,18,558	87,616	1,06,886	...	20,081	10,14,897
Reformatory Schools	...	...	49,294	55,053	...	43,762	29,118	24,115	1,11,015	...	...	3,12,357
Other Schools, etc.	...	...	...	...	1,34,288	...	...	...	18,580	...	16,313	1,69,181
GRANTS-IN-AID:							(c)					
Grants-in-aid	5,30,836	2,19,413	38,00,433	12,51,721	21,98,067	15,29,612	30,25,918	11,38,369	6,70,919	4,20,331	1,55,683	1,49,41,332
Payments by Results	1,38,819	...	...	9,10,976	1,69,776	...(d)	...	80,872	41,553	...	...	13,41,996
SCHOLARSHIPS	49,677	6,725	1,74,115	1,11,14[illegible]	2,74,506	1,60,287	1,76,313	70,127	1,04,063	91,935	60,157	12,79,046
MISCELLANEOUS.												
Government Book Depôt	...	...	...	45,804	...	8,066	...	...	...	...	...	53,870
Grants for Encouragement of Literature	1,100	140	...	6,230	11,157	30	1,500	...	2,008	675	...	22,840
Miscellaneous	11,781	60	44,251	25,867	2,64,974	1,22,672	38,182	(b)1,02,799	1,59,664	25,546	18,254	8,14,050
REFUNDS	569	18	2,993	582	3,168	249	68	1,782	828	155	1,624	12,036
TOTAL CHARGES IN INDIA. Rs.	11,94,356	6,99,961	1,10,20,677	1,07,65,527	86,12,234	76,81,609	53,55,779	42,29,148	44,45,117	37,71,851	16,09,943	5,93,86,202
Total India converted into £ at Rs. 15=£1											£	3,959,080

CHARGES IN ENGLAND:

Passage of Educational Officers on appointment, etc.	121	
Scholarships to enable Indians to pursue their education in England	10,192	
Payment to the Board of Education for services rendered during 1918-19	200	
Deputation allowances of members of the Calcutta University Commission	4,933	
		15,446
TOTAL CHARGES UNDER EDUCATION	£	3,974,526

(a) Including Exchange Compensation Allowance.
(b) Including Rs. 21,800 on account of Contribution paid to the Educational Syndicate.
(c) Under the special arrangement obtaining in the Punjab in regard to the classification of Educational Grants, payments in support of Municipal and Local Schools are recorded under "Grants-in-aid" instead of under "Government Schools—General—Contribution to Schools."
(d) The figures hitherto recorded under "Payments by Results" have been transferred to "Grants-in-Aid," as there are no educational institutions in the United Provinces grants to which are regulated by results.

No. 37.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHURCH OF ENGLAND:												
Stipend of the Bishop	45,977	...	25,791	25,100	...	...	...	13,200	...	11,000	...	1,21,068
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	1,01,243	45,324	2,30,693	2,13,025	1,20,400	1,91,447	2,04,117	73,600	22,352	77,785	16,065	12,96,051
Other allowances to Chaplains, etc.	17,854	9,008	34,582	31,037	17,517	20,452	19,056	16,586	7,048	17,302	4,843	1,95,265
Establishments	7,320	1,116	4,828	15,909	8,017	6,998	2,392	3,923	2,247	3,829	725	57,304
Other Charges	13,715	1,508	14,622	11,663	6,534	13,353	11,473	5,362	1,128	3,544	91	82,993
CHURCH OF SCOTLAND: (b)												
Pay of Chaplains and Registrars, including allowance (a)	10,742	6,160	28,809	42,848	20,434	15,129	18,321	...	...	...	798	1,43,241
Establishments	698	418	512	1,167	2,868	893	194	...	...	186	...	6,936
Other Charges	782	1,381	1,710	1,866	7,513	2,466	2,102	...	...	877	257	18,954
CHURCH OF ROME:												
Allowances to Bishops and Priests, etc. (b)	750	288	...	9,833	6,165	2,995	4,950	...	288	...	...	25,269
Other Charges	...	...	...	492	321	81	1,196	...	...	...	...	2,090
Charges for Cemeteries	8,702	2,614	2,528	15,777	2,241	11,510	11,494	7,564	3,950	4,486	1,915	72,781
Miscellaneous Ecclesiastical charges	1,200	...	6,600	6,600	398	3,565	1,000	6,408	...	...	...	25,771
Payments to Officers of other Provinces	...	...	...	2,550	...	...	...	...	...	...	...	2,550
TOTAL CHARGES IN INDIA . R	2,08,983	67,817	3,50,675	3,77,867	1,92,408	2,68,869	2,76,295	1,26,643	37,013	1,19,009	24,694	20,50,273
Total India converted into £ at Rs. 15=£1 . £												136,685
CHARGES IN ENGLAND:												
Passage of Chaplains on appointment, etc. . £												107
TOTAL ECCLESIASTICAL CHARGES . £												136,792

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 67D, page 245.

No. 38A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT for the Year ended 31st March 1919.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical School and College Fees	...	...	61,261	1,80,502	1,32,777	18,839	57,068	4,168	11,664	1,542	2,977	4,70,798
Hospital Receipts	39	...	95,921	1,91,253	1,73,186	15,209	...	71,210	15,423	...	1	5,62,242
Lunatic Asylum Receipts	...	12	24,984	61,987	12,167	5,973	9,470	43,903	12,733	7,106	1,774	1,80,109
Medicines sold by Civil Surgeons	1,971	726	394	...	1,650	...	384	85	31,875	...	560	37,645
Contributions	5,500	...	1,39,484	38,197	64,606	44,885	...	5,425	4,080	94	1,651	3,03,922
Miscellaneous	13,080	30	13,998	8,447	31,426	11,089	8,626	13,414	3,968	1,166	1,814	1,07,058
TOTAL RECEIPTS IN INDIA . R	20,590	768	3,36,042	4,80,386	4,15,812	95,995	75,548	1,33,205	79,743	9,908	8,777	16,61,774
Total India converted into £ at R15=£1 . £												**1,10,785**
RECEIPTS IN ENGLAND: Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £												231
TOTAL MEDICAL RECEIPTS £												1,11,016

No. 38B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT for the Year ended 31st March 1919.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Medical Establishment	3,22,345	90,753	4,62,845	3,48,811	4,89,957	6,73,850	3,50,369	5,38,835	3,43,632	3,04,055	2,35,704	41,61,156
Hospitals and Dispensaries	3,99,453	58,379	15,40,955	14,07,205	15,58,920	4,09,954	3,57,933	10,27,835	3,31,239	5,34,608	2,61,277	78,87,758
X-Ray Institute	1,12,237	...	...	...	...	...	...	...	...	...	...	1,12,237
Grants for Medical Purposes	3,52,856	...	11,843	10,155	97,900	49,489	5,183	25,879	10,000	7,356	8,320	5,78,981
Medical Schools and Colleges	360	...	4,52,454	3,36,327	5,09,190	2,13,903	3,55,388	90,175	81,386	34,912	39,895	21,13,990
Lunatic Asylum	13,374	...	1,90,015	3,52,818	1,89,479	1,97,842	92,032	1,48,120	1,35,740	51,111	54,971	14,26,002
Chemical Examiner's Department	...	...	30,407	56,411	39,225	36,160	6,394	35,518	...	...	...	2,04,115
Refunds	...	...	2,833	19,768	16,357	271	...	196	1,604	74	81	41,184
CHARGES IN IND	12,01,125	1,49,132	26,91,352	25,31,495	29,01,028	15,81,469	11,67,299	18,66,558	9,0[illegible],601	9,32,116	6,00,248	1,65,25,423
Total India converted into £ at R15=£1											**£**	**1,101,695**
CHARGES IN ENGLAND: Cost of the maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, etc.											499	
Allowances of an officer on deputation and miscellaneous expenditure											422	
											921	
Stores for India											6,921	7,842
TOTAL MEDICAL CHARGES £												1,109,537

No. 38C.—ACCOUNT of RECEIPTS of the SANITATION DEPARTMENT for the year ended 31st March 1919.

RECEIPTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Sanitation and Vaccination Receipts	1,01,644	...	45,787	12,411	6,509	46,739	1,61,494	10,649	17,859	34,189	68,316	5,05,597
Total India converted into £ at R15=£1											£	33,706

38D.—ACCOUNT of CHARGES of the SANITATION DEPARTMENT for the year ended 31st March 1919.

CHARGES.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Sanitation and Vaccination Establishment	98,095	8,030	2,47,523	3,04,286	3,06,961	1,25,511	81,872	1,74,663	1,76,414	61,040	73,522	16,57,917
Grants for Sanitary Purposes	6,92,494	1,26,880	9,91,190	2,64,957	3,85,142	15,21,613	4,47,402	5,63,876	1,25,367	4,33,694	1,900	55,54,515
Expenses in connection with the Bubonic plague, Malaria and Epidemics	61,427	36,909	2,05,341	82,699	65,846	2,67,070	2,53,740	74,864	61,800	2,92,752	1,43,894	15,46,342
Bacteriological Laboratories and Pasteur Vaccine Institute	2,89,036	...	1,17,040	1,64,381	12,807	...	22,744	31,281	6,111	...	37,197	6,80,597
Refunds	3,164	...	603	3	264	592	288	...	58	32	35	5,039
TOTAL CHARGES IN INDIA R	11,44,216	1,71,819	15,61,697	8,16,326	7,71,020	19,14,786	8,06,046	8,44,684	3,69,750	7,87,518	2,56,548	94,44,410
Total India converted into £ at R15=£1											£	629,627
CHARGES IN ENGLAND:												
Contribution to the Tropical Disease Research Fund											250	
Contribution to the Tropical Diseases Bureau											250	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board											125	
												625
TOTAL SANITATION CHARGES											£	630,252

No. 39—ACCOUNT of CHARGES of POLITICAL AGENTS and other FOREIGN SERVICES for the Year ended 31st March 1919.

IN INDIA.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
POLITICAL AGENTS:												
Residents and Political Agents, etc., at Indian and Foreign Courts Salaries (a)	14,67,097	1,85,090	49,392	5,34,251	13,723	2,700	2,31,952	2,01,754	27,316	27,044	21,125	27,61,444
Establishments and Contingent Charges, etc.	14,96,633	3,21,282	44,664	6,79,733	4,688	6,698	1,83,621	1,94,299	32,434	18,110	22,464	30,04,626
Less—Contribution for Salaries, Establishments, etc.	*1,20,887*	...	*2,283*	*3,00,673*	...	...	...	...	*9,545*	*15,789*	...	*4,49,177*
WATCH AND WARD TRANS-FRONTIER (NORTH-WEST FRONTIER):—												
Charges for Khyber Rifles	...	5,29,788	...	...	...	...	...	...	...	...	...	5,29,788
Allowances to Tribes	...	6,22,699	...	...	...	...	10,111	...	...	...	...	6,32,810
Chitral Scouts	...	34,624	...	...	...	...	...	...	...	...	...	34,624
Charges for Levies	...	1,79,679	...	...	...	...	...	...	...	...	...	1,79,679
Waziristan Militia	...	14,60,201	...	...	...	...	...	...	...	...	...	14,60,201
Kurrum Militia	...	4,86,645	...	...	...	...	...	...	...	...	...	4,86,645
Mohmand Militia	...	4,24,214	...	...	...	...	...	...	...	...	...	4,24,214
Inspecting Officer, Frontier Corps	...	29,879	...	...	...	...	...	...	...	...	...	29,879
Baluchistan Charges:												
Frontier Levies and Maintenance of Communication	7,83,451	...	...	...	...	...	...	...	...	...	...	7,83,451
Zhob Levy Militia	6,57,153	...	...	...	...	...	...	...	...	...	...	6,57,153
Mekran Levy Corps	1,85,995	...	...	...	...	...	...	...	...	...	...	1,85,995
CHARGES ON TIBET FRONTIER	2,08,988	...	...	...	...	...	12,081	...	...	...	...	2,21,069
CHARGES ON ACCOUNT OF DIPLOMATIC AND CONSULAR SERVICES IN PERSIA	15,96,185	...	...	...	...	...	...	...	...	...	...	15,96,185
CHARGES ON NORTH-EAST FRONTIER	...	...	...	...	...	...	...	...	...	...	4,59,171	4,59,171
POLITICAL SUBSIDIES:												
Subsidy to the Amir of Afghanistan	9,10,000	...	...	...	...	...	...	...	...	...	...	9,10,000
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	1,86,400	...	...	...	...	...	...	...	...	...	...	1,86,400
Bhutan Durbar	1,00,000	...	...	...	...	...	...	...	...	...	...	1,00,000
Other Subsidies	...	12,000	...	...	...	...	7,500	...	...	...	...	19,500
ENTERTAINMENT OF ENVOYS AND CHIEFS	61,710	3,94,180	100	59,306	...	...	10,023	3,320	63	...	3,611	5,32,313
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	63,281	12,785	...	93,995	5,348	24,189	2,523	28,192	2,602	3,000	2,985	2,38,900
REFUGEES AND STATE PRISONERS:												
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	55,198	...	...	...	...	...	55,198
Ayub Khan	...	...	...	...	...	...	71,554	...	...	...	...	71,554
Kabul Refugees and State Prisoners	6,463	9,720	...	17,323	...	33,435	12,757	...	...	...	...	79,698
Chitral Prisoners	...	...	12,470	...	...	...	...	...	...	...	...	12,470
Charges on account of Ex-King of Burma	...	...	...	38,373	...	...	...	...	...	...	...	38,373
Burmese Refugees and State Prisoners	3,360	...	5,151	...	...	...	...	24,641	...	...	...	33,152
Other Refugees and State Prisoners	100	...	46,271	...	5,184	17,288	42,146	...	...	4,993	...	1,14,982
SPECIAL POLITICAL EXPENDITURE:												
Burma-China Boundary Commission	...	...	...	...	...	...	...	7,75,606	...	...	...	7,75,606
Miscellaneous	51,06,675	...	...	...	...	...	...	...	...	...	...	51,06,675
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	3,03,459	...	...	...	...	...	...	...	...	...	...	3,03,459
CHARGES FOR LIGHTING AND BUOYING OF THE PERSIAN GULF	1,39,071	...	...	...	...	...	...	...	...	...	...	1,39,071
MOIETY OF EXPENDITURE ON ACCOUNT OF SOUTH PERSIA MILITARY POLICE	1,66,89,000	...	...	...	...	...	...	...	...	...	...	1,66,89,000
SPECIAL MISSON TO KASHGARH	...	...	...	...	...	...	1,23,284	...	...	...	...	1,23,284
MISCELLANEOUS:												
Malwa Bhil Corps	1,69,510	...	...	...	...	...	...	...	...	...	...	1,69,510
Mewar Bhil Corps	1,86,681	...	...	...	...	...	...	...	...	...	...	1,86,681
Imperial Cadet Corps	3,316	...	...	...	...	...	...	...	...	...	...	3,316
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	4,437	...	...	...	2,54,621	...	...	...	...	...	...	2,59,058
Demarcation of Boundary and Trans-Frontier Surveys	24	...	3,566	869	200	929	2,016	...	1,599	...	28	9,291
Charges in connection with the education of Tibetan boys	1,649	...	...	...	...	...	...	...	...	...	...	1,649
Purchase and Repair of Insignia of the Order of Indian Empire	7,424	...	...	...	...	...	...	...	...	...	...	7,424
Rewards to Indian Chiefs for Political Services	1,397	66,198	...	...	...	...	6,839	780	...	...	...	75,214
Rewards for Intelligence and Assistance	...	18,722	...	...	1,095	...	52	3,150	...	...	...	23,019
Major Key's deputation to Mekran Border	6,065	...	...	...	...	...	...	...	...	...	...	6,065
Sundry charges	—15,971	54,478	29,760	44	7,363	2,022	8,081	29,054	641	2,590	381	1,18,443
TOTAL CHARGES IN INDIA . R	3,03,08,666	48,42,184	1,89,091	11,23,221	2,92,222	1,42,459	7,24,540	12,60,796	55,116	38,948	5,99,765	3,94,87,002
Total India converted into £ at R15=£1 . £												**2,632,167**

CHARGES IN ENGLAND—

Sum placed at the disposal of the Secretary of State for India for Secret Service	6,000	
Cost of Insignia of Indian Orders	2,992	
Moiety of expenditure in connection with the South Persia Military Police	242	
On account of the moiety of expenditure in connection with the Consular Establishments at Lakhon and Chiengmai, Siam for two years	2,400	
Miscellaneous expenditure	6,829	
	17,863	
Stores for India (including £2,191 6s. 3d. moiety of cost of Stores for lighting and buoying the Persian Gulf and £304 9s. 11d. moiety of cost of stores for the South Persia Military Police)	3,539	
TOTAL CHARGES IN ENGLAND		21,402
TOTAL CHARGES OF POLITICAL AGENCIES, ETC.	£	2,653,869

(a) Includes Exchange Compensation Allowance.

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No. 40A.—ACCOUNT of RECEIPTS under Agriculture for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture Receipts including receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton Ginning Factories . . .	25,163	7,169	2,31,663	2,54,595	1,08,280	2,41,497	4,96,505	20,562	68,865	1,56,379	12,371	16,23,049
Veterinary Receipts .	5,78,868	91	18,230	32,254	59,303	22,266	2,04,634	...	332	1,220	1,294	9,18,492
TOTAL AGRICULTURE .	6,04,031	7,260	2,49,893	2,86,849	1,67,583	2,63,763	7,01,139	20,562	69,197	1,57,599	13,665	25,41,541

Total India converted into £ at R15=£1 . £ 169,436

No. 40B.—ACCOUNT of CHARGES under AGRICULTURE for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture . . .	7,06,749	67,120	10,58,960	12,88,842	9,47,088	14,82,666	10,09,617	3,84,717	4,34,089	6,57,699	2,42,777	82,80,324
Veterinary Charges .	4,63,249	24,101	2,75,349	4,01,574	2,23,791	1,76,483	5,60,190	2,27,536	75,484	1,71,379	46,695	26,45,831
Registrar of Co-operative Credit Societies . .	11,982	...	2,16,185	1,64,590	2,55,154	94,083	1,14,074	2,47,433	1,20,192	1,08,175	21,801	13,53,669
Refunds . . .	...	...	5,531	...	...	291	338	...	...	907	...	7,097
TOTAL .	11,81,980	91,221	15,56,055	18,55,006	14,26,033	17,53,523	16,84,219	8,59,686	6,29,765	9,38,160	3,11,273	1,22,86,921

Total India converted into £ at R15=£1 . £ 819,128

CHARGES IN ENGLAND:

Allowances of an engineer expert sent to India to assist in the improvement of indigenous methods of sugar extraction .	380	
Allowances of a Representative to the Committee on the cultivation of long staple cotton in India	211	
Expenditure in connection with the formation of the East India Cotton Association	592	
Expenses of British delegate to the International Institute of Agriculture at Rome	20	
Miscellaneous expenditure	233	
	1,436	
Stores for India	2,538	
TOTAL CHARGES IN ENGLAND .		3,974
TOTAL CHARGES UNDER AGRICULTURE £		823,102

No. 40C.—ACCOUNT of Receipts under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Benga	United Provinces of Agra and Oudh.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cinchona Plantation Receipts . . .	...	...	7,40,182	...	12,90,053	...	...	...	...	...	...	20,30,235
Zoological Survey .	869	..	...	...	...	...	...	...	...	...	...	869
Examination Fees .	194	...	2,10,307	18,306	3,828	105	1,283	...	...	1,111	...	2,35,134
Emigration-Fees . . .	...	...	156	399	1,786	...	...	...	...	...	4,706	7,047
Steam Boiler Inspection Fees . . .	...	...	43,941	69,797	...	9,403	22,524	...	...	22,138	...	1,67,803
Sale of Stores and Materials . . .	2,18,115	...	...	...	...	...	...	...	...	...	...	2,18,115
Receipts from Industrial Operations (a) . .	...	...	5,49,254	...	206	...	1,800	...	...	19,413	500	5,71,173
Miscellaneous . . .	12,798	249	16,280	23,774	68,549	6,944	4,001	7,693	1,106	706	3,206	1,45,306
TOTAL RECEIPTS IN INDIA R	2,31,976	249	15,60,120	1,12,276	13,64,422	16,452	29,608	7,693	1,106	43,368	8,412	33,75,682

Total India converted into £ at R15=£1 . £ 225,046

RECEIPTS IN ENGLAND:

Sale proceeds of books, maps, etc.	£	614
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS .	£	225,660

(a) Includes Fishery receipts.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scientific.												
Survey of India (as per details in Account No. 40E., page 104)	19,54,127	...	...	...	...	...	...	...	...	...	...	19,54,127
Botanical Survey	46,548	...	...	...	...	...	...	...	...	...	...	46,548
Geological Survey: Superintending Officers 1,82,408; Establishment 34,927; General Charges (including Library, Museum, etc) 57,567	2,74,902	...	...	...	...	...	...	...	...	...	...	2,74,902
Meteorological Department	4,15,618	...	...	...	...	...	...	...	...	...	...	4,15,618
Archæological Department	3,12,837	...	46,126	...	...	...	...	35,890	...	...	...	3,94,853
Central Museum	46,277	...	...	...	...	...	...	...	...	...	...	46,277
Imperial Institute	...	...	...	...	...	...	...	...	...	...	31	31
Donations to Scientific Societies	12,739	...	3,424	10,893	21,375	...	100	...	10,000	...	13,000	71,531
Ethnographical Survey	...	...	...	...	...	...	...	...	...	...	131	131
Board of Scientific Advice	3,118	...	...	...	...	...	...	...	...	...	...	3,118
Provincial Museums	13,477	5,429	48,431	...	...	17,886	11,466	761	9,558	8,345	66	1,15,419
Exploration of Petroleum, Coal and Minerals	4,787	...	...	...	...	...	...	...	...	...	...	4,787
Zoological Survey	94,458	...	...	...	...	...	...	...	...	...	...	94,458
Hydro-Electric Survey	22,044	...	...	...	...	...	...	111	377	...	1,598	24,130
Labour and Emigration.												
Emigration: Internal	2,214	...	505	...	14,478	...	...	...	1,490	286	63,615	82,588
Emigration: External	1,328	...	14,994	...	14,855	...	...	3,412	...	...	...	34,589
Inspector of Factories	25	...	24,339	60,286	77,496	18,849	1,642	17,297	328	...	...	2,00,262
Statistics.												
Bureau of Commercial Intelligence	2,05,770	...	...	...	...	...	...	...	...	...	...	2,05,770
Census	...	...	...	...	2,150	...	...	...	...	...	...	2,150
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	195	...	...	...	...	195
Provincial Statistics	1,070	4,941	30,049	36,117	38,679	24,139	12,545	59,297	13,005	14,393	10,757	2,35,992
Miscellaneous.												
Development of Industries(a)	...	805	7,82,135	73,133	1,36,747	74,289	51,607	22,972	96	1,42,886	23,768	13,07,438
Controller of Patents and Designs	40,169	...	...	...	...	...	...	...	...	...	...	40,169
Cinchona Plantations	...	...	5,07,496	...	21,44,416	...	...	...	...	...	...	26,51,912
Inspector of Mines	1,26,681	...	...	...	128	...	...	...	...	...	...	1,26,809
Imperial Library	47,861	...	...	...	...	...	...	...	...	...	...	47,861
Preservation and Translation of Ancient Manuscripts	—276	...	...	935	6,000	1,128	...	...	...	...	...	7,787
Examinations	50,177	595	1,85,485	21,992	1,889	1,146	7,124	1,707	314	...	2,650	2,73,079
Inspector of Explosives	86,462	...	...	...	...	...	...	...	...	...	...	86,462
Steam Boiler Inspection Establishment	...	...	39,975	85,509	...	...	17,338	...	...	23,234	...	1,66,056
Actuary to the Government of India	23,202	...	...	...	...	...	...	...	...	...	...	23,202
Registrar of Joint Stock Companies	1,230	...	11,824	28,518	16,755	5,634	38,020	...	344	...	...	1,02,325
Indian War Memorial	20,417	...	...	...	...	...	...	...	...	...	...	20,417
Miscellaneous	1,81,857	...	62,537	1,39,058	75,022	53,164	26,636	12,177	35,812	58,959	8	6,45,230
Refunds	40	11,061	16,140	684	879	3,055	2,038	...	2	223	...	34,122
TOTAL CHARGES IN INDIA Rs.	39,89,159	22,831	17,73,460	4,57,125	25,49,869	1,99,390	1,68,711	1,44,624	71,326	2,48,326	1,15,624	97,40,345
Total India converted into £ at R15=£1											£	649,357
Carried over											£	649,357

(a) Includes Fishery charges.

No. 40D.—ACCOUNT of CHARGES under SCIENTIFIC and MISCELLANEOUS DEPARTMENTS for the Year ended 31st March 1919—*concld.*

	£	
Brought forward		649,357
CHARGES IN ENGLAND:		
Objects of a literary, scientific, or antiquarian character	1,210	
Expenses attending the preparation of "Fauna Indica"	347	
Expenses in connection with the Indian Section of the Imperial Institute	1,700	
Expenditure in connection with the History of the Indian Expeditionary Force in France	867	
Grant-in-aid of the publication of the "Encyclopædia of Islam"	80	
Contingent expenses of the India Museum Collection at Kew	503	
Preparation of Tide Tables for Indian Ports	1,113	
Pay and expenses of Officers and others specially employed, passage of Officers on appointment to various Departments, and miscellaneous expenditure	971	
	6,791	
Stores for India	24,083	
TOTAL CHARGES IN ENGLAND		30,874
TOTAL CHARGES UNDER SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS	£	680,231

No. 40E.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		R
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,21,945
Head-Quarters Offices:		
Office Establishment, Correspondence and Drawing Branch		2,59,282
Lithographic and Photographic Establishments		2,09,488
Engraving Establishment		60,545
Trigonometrical Office Establishment		1,61,142
Bengal Drawing Office		9,764
Bihar and Orissa Drawing Office Establishment		10,776
Mathematical Instrument Factory (including cost of Instruments purchased in India)		4,08,309
Simla Drawing Office Establishment		51,347
Survey Parties:		
Charges of Working Parties		19,28,192
Miscellaneous Charges		77,752
		32,98,542
	R	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 15B, page 38	*2,36,158*	
" " to Minor Works and Navigation—Works for which neither Capital nor Revenue Accounts are kept, *vide* note (*n*) on page 183	*2,38,852*	
" for cost of Instruments and Maps supplied to other Public Departments	*8,69,405*	
		13,44,415
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 40D	R	19,54,127
Total converted into £ at R15=£1	£	130,275

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section E.—Miscellaneous.

Revenue, £6,728,458. Expenditure, £6,292,776.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions . . .	41	Expenditure	114	...	...	185,224
Civil Furlough . .	42	Expenditure	114	...	...	140,909
Superannuations . .	43A	Receipts	115	...	217,147	...
" . .	43B	Expenditure	116	...	...	3,525,200
Stationery and Printing	44A	Receipts	117	...	120,358	...
" .	44B	Expenditure	117	...	...	1,103,736
" .	44C	Details of Charges under Printing Establishments	118	315,363	...	...
" .	44D	Statement showing the value of Stationery Stores supplied to the various Departments	119	325,328	...	...
" .	44E	Statement showing the value of Printing Work, etc., supplied to the various Departments	120	693,334	...	...
Exchange . .	45	Receipts	121	...	4,834,412	...
Miscellaneous . .	46A	Receipts	122	...	1,556,541	...
" . .	46B	Expenditure	123	...	...	1,331,767
				Total .	6,728,458	6,292,776

No. 41.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1919.

INDIA, GENERAL.	Rs.	Rs.	Rs.
TERRITORIAL AND POLITICAL PENSIONS.			
Angria Family.			
Exceeding Rs. 5,000 per annum:			
Family of Sardar Manoji Rao Angria of Alibagh (Indore)		6,600	
Banda Family.			
Not exceeding Rs. 5,000 per annum		5,475	
Banpur Family.			
Not exceeding Rs. 5,000 per annum:			
Pahar Singh		4,016	
Jeitpur Family.			
Not exceeding Rs. 5,000 per annum:			
Dependants of Maharajah Anupgir		3,000	
Kharun Chiefs.			
Exceeding Rs. 5,000 per annum:			
Sardar Habibulla Khan, son and successor of Sirdar Yakub Khan (Quetta)		1,500	
Oudh Family.			
Not exceeding Rs. 5,000 per annum:			
Family and dependents of the Late Oudh family		118	
Afghan Refugee.			
Not exceeding Rs. 5,000 per annum:			
Sardar Haidar Quli Khan		3,792	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Delhi Family	21,814		
Rohtak Family	105		
Bolia Family	2,334		
Jhansi Family	1,200		
Family of the late Pindari Chiefs	180		
Carnatic Stipendiaries	5,546		
Family of Rao Khosal Sing of Hirapur	1,155		
Kurnool Family	1,457		
Shahgurh Family	45		
Tokeker Family	115		
Nagpur Pensions	362		
Masulipatam Family	244		
Mahratta Salianadars	19,817		
Mohipatram Family	1,805		
Miscellaneous	70,995		
		1,27,474	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:		1,51,975	
Delhi Royal Family	16,160		
Family of Nawab of Jhagar	471		
Bundelkhand Gosain Family	16,741		
Toria Kalpahar Family	237		
Allowances for the maintenance of religious establishments in Coorg	14,026		
Miscellaneous	2,611		
		50,246	
TOTAL INDIA, GENERAL			2,02,221
Carried over			2,02,221

No. 41.—ACCOUNT of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward			2,02,221
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding Rs. 5,000 per annum:		—	
Ghulam Kasim Khan (Nawab of Tonk)	38,333		
Not exceeding Rs. 5,000 per annum	34,067	72,400	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		5,375	
TOTAL NORTH-WEST FRONTIER PROVINCE			77,775
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding Rs. 5,000 per annum:			
Rauf Ahmad Khan Bahadur	5,400		
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot	65,000		
	70,400		
Not exceeding Rs. 5,000 per annum	1,20,843		
Miscellaneous	12,210		
		2,03,453	
Tanjore Pensions.			
Exceeding Rs. 5,000 per annum:			
Sivaji Raja Sahib	9,600		
Not exceeding Rs. 5,000 per annum	21,596		
Miscellaneous	50		
		31,246	
Masulipatam Pensions.			
Not exceeding Rs. 5,000 per annum	...	11,199	
Kurnool Pensions.			
Not exceeding Rs. 5,000 per annum	8,139		
Miscellaneous	6		
		8,145	
Bellary Pensions.			
Exceeding Rs. 5,000 per annum:			
Sri Ranga Deva Rayulu Raja of Anagundi		4,500	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Palkonda Pensions	5,400		
Mysore Pensions	6,169		
Gumsur Pensions	2,172		
Golconda Pensions	1,483	15,224	
Commutation of Pensions	...	- 1,745	
		2,75,512	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		265	
TOTAL MADRAS			2,75,777
Carried over			5,55,773

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward			5,55,773
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding Rs. 5,000 per annum:			
Sardar Mir Muzaffer Hosein Khan, head of the branch of the family of Rahimut-ul-Nissa Begum	30,889		
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,889		
	61,778		
Not exceeding Rs. 5,000 per annum	106		
		61,884	
Namudin Khan's Family.			
Exceeding Rs. 5,000 per annum:			
Mir Sadrudin Khan Walad Ajimuddin Khan		8,506	
Yemen Stipendiaries.			
Exceeding Rs. 5,000 per annum:			
Sultan Abdul Karim bin Fadal bin Ali	39,384		
Not exceeding Rs. 5,000 per annum	8,900		
		48,284	
Satara Pensions.			
Exceeding Rs. 5,000 per annum:			
Pratapsing *alias* Bhausaheb Bhonsle	30,000		
Not exceeding Rs. 5,000 per annum	4,363		
		34,363	
Angria Family Pensions.			
Not exceeding Rs. 5,000 per annum		1,143	
Pensions granted on the conquest of Sind.			
Exceeding Rs. 5,000 per annum:			
Mir Fateh Khan, Wallad Shair Mahomed Khan Talpur	24,000		
Mir Abdul Hosein Khan	14,400		
His Highness Mir Nur Mahomed Khan Talpur	36,000		
Bibi Sona, widow of His Highness the late Mir Hussein Ali Khan	9,600		
Mir Fateali Wallad Mir Ali Hosein Khan	10,400		
Mir Gulam Murtaza Khan, Wallad Mia Shah Mohomed Khan	6,000		
Mia Sohrab Khan, Wallad Mir Rustam Khan	15,600		
Mir Muharab Khan	12,000		
Mir Hussain Ali Khan	8,903		
	1,36,903		
Not exceeding Rs. 5,000 per annum	69,184		
		2,06,087	
Shahgazi Family Pensions.			
Not exceeding Rs. 5,000 per annum		142	
Carried over		3,60,409	5,55,773

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward		3,60,409	5,55,773
BOMBAY—*contd.*			
Miscellaneous.			
Exceeding Rs. 5,000 per annum:			
Shambu Sing Amarsing	6,596		
Mr. Michael D'Lama E'Souza	7,583		
Mir Allahbakshkhan Urf Gulam Hyderkhan walad Mir Sherkhan	6,000		
Shermia Bapu Mia	6,000		
His Highness Aga Sultan Mahomed Shah	24,000		
	50,179		
Not exceeding Rs. 5,000	20,626	70,805	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:—			
Nagpore Family	225		
Peshwa Pensions	1,392		
Family of the late Nawab of Broach	4,694		
Heads of Tribes at Aden	12,699		
Kirparam's Family	3,393		
Peint Pensions	1,519		
Thoke Family	1,611		
Tanjore Family	1,853		
Family of the Nawab of Bednur	600		
Sumant Family	1,080		
Dhamdhare Family	272		
Naikara Family	625		
Family of Sher Khan Dinamia	150		
Nagar Parker Rana Family	67		
Qudh Royal Family	60		
Bhosle Family	90		
Savanur Diwan's Family	225		
Berar Pensions	3,509		
Karnatic Pension	55		
		34,119	
		4,65,333	
CHARITABLE ALLOWANCES.			
Miscellaneous expenses of Mirs and other political stipendiaries		1,947	
TOTAL BOMBAY			4,67,280
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding Rs. 5,000 per annum:			
Nawab Asif Kader Syed Wasif Ali Mirja Bahadur, Nawab of Murshidabad (including the grants for repairs)	2,30,000		
Nazarut Ali and Ali Mirza	25,000		
Asman Kudr Syed Asad Ali Mirza	15,000		
Wala Kudr Syed Hossein Ali Mirza	30,833		
Syed Mozuffer Ali	10,112		
Syed Nazir Ali Mirza Falak Kudr	10,000		
Syed Mahomed Fyezolly Khan and others	27,372		
Syed Abul Hossein *alias* Sultan Saheb	15,500		
	3,63,817		
Not exceeding Rs. 5,000 per annum	93,521	4,57,338	
Carried over		4,57,338	10,23,053

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward		4,57,338	10,23,053
BENGAL—*contd.*			
Oudh Family.			
Exceeding Rs. 5,000 per annum:			
Prince Abid Ali Kumar Kudr Bahadur	40,000		
Mohamed Baber Mirza Bahadur	6,000		
Mohamed Ibrahim Ali Bahadur	6,000		
Mohamed Abul Ali Mirza Daroga Bahadur	6,000		
Mahomed Reza Ali Bahadoor	6,000		
Mahomed Askadi Buland Jah Bahadur	6,000		
Mahomed Akram Hossein Afsodal Moolook	6,000		
Mohamed Noke Ali Bahadur (Dilwar Jah)	4,500		
	80,500		
Not exceeding Rs. 5,000 per annum	1,07,551		
		1,88,051	
Chitpore Family.			
Not exceeding Rs. 5,000 per annum		6,894	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		19,303	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Rajmehal Family	6,886		
Purneah Family	2,725		
Bissenpore Raj Family	2,357		
Family of Moulana Mohamed Asiff	130		
Others	9,327	21,425	
TOTAL BENGAL			6,93,011
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding Rs. 5,000 per annum:			
Badshah Bahu Begum	9,000		
Not exceeding Rs. 5,000 per annum	1,03,500	1,12,500	
Ex-Royal Family of Delhi.			
Not exceeding Rs. 5,000 per annum		41,453	
Maharajah of Benares.			
Exceeding Rs. 5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		1,25,000	
Carried over		2,78,953	17,16,064

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward		2,78,953	17,16,064
UNITED PROVINCES OF AGRA AND OUDH—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum:			
Syed Ahmad Shah of Meerut	12,000		
Afroz-un-Nissa Begum, Lucknow	8,400		
Raja Krishna Pal Singh, Fatehpur	3,653		
Syed Dost Muhamad Khan, Bulandshahr	8,800		
Rani Ramanand Kuar, Agra	6,000		
Limbin Mintha, Allahabad	7,602		
	46,455		
Not exceeding Rs. 5,000 per annum	26,538	72,993	
Miscellaneous.			
Not exceeding Rs. 5,000 per annum:			
Family of Tafazzul Hosain Khan	19,920		
" ex-Nawab of Farukabad	6,418		
" late ex-Raja of Coorg	3,240		
" late Nawab of Jhajjar	12,767		
" late Raja of Jhansi	1,200		
" late Rahmut-ulla Khan of Bareilly	1,908		
" Shah Jalil and Shah Sultan of Bareilly	2,609		
" Sultan Mohammad Mirzah Shafi, Prince of Persia	675		
" Nawab Suja-ud-daula	509		
" late ex-Nawab of Banda	1,200		
" Khair-andesh Khan of Bareilly	776		
" late Nawab Kasim Ali Khan of Benares	372		
" late Husain Ali Khan	168		
" Moulvi-Zia-Ulla Khan of Bareilly	2,794		
Moradabad Minhadars	2,569		
Commutations of Pensions	12,774		
Nizamat Family	1,145		
		71,044	
Bahu Begum's Zamanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Baker Ali Khan	6,194		
Not exceeding Rs. 5,000 per annum	88,220		
		94,414	
Bahu Begum's Amanat Wasika.			
Exceeding Rs. 5,000 per annum:			
Mirza Mehdi Hussain Khan	1,034		
Not exceeding Rs. 5,000 per annum	1,77,720		
		1,78,754	
CHARITABLE ALLOWANCES.		6,96,158	
Exceeding Rs. 5,000 per annum:			
Khadims of Dargah of Fatehpur Sikri	8,053		
Ranbir Singh (Family of Raja Lal Sing)	12,000		
	20,053		
Not exceeding Rs. 5,000 per annum:			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	2,625		
Jalaun Pensioners	5,863		
Family of late Raja Himmat Bahadur	641		
Miscellaneous	17,872		
	31,201		
		51,254	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			7,47,412
Carried over			24,63,476

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward			24,63,476
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Exceeding Rs. 5,000 per annum:			
Mohamed Akbar Khan	10,000		
Tika Jagan Singh	8,647		
	18,647		
Not exceeding Rs. 5,000 per annum:			
Family of the ex-King of Kabul (Shahzaman Khan)	9,157		
Lahore Royal Family	525		
Family of the Nawab Surfraz Khan of Multan	1,489		
" of a Jagirdar in Rohtak	643		
Miscellaneous	24,986		
	36,800	55,447	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:			
Family of the Nawab of Jhajjar	2,318		
Family of ex-King of Kabul (Shahzaman Khan)	976		
Miscellaneous	10,819		
Disbanded soldiers of the late Sikh Government and their families	265	14,378	
TOTAL PUNJAB			69,825
BURMA.			
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum:			
Members of the ex-Royal Family of Burma		1,08,3[illegible]6	
Shan and other Chiefs		825	
Officials of the late Burmese Government		6,214	
Delhi Family		8,540	
Refugee Princes		2,227	
Talifoo Refugee Princes		300	
TOTAL BURMA			1,26,482
BIHAR AND ORISSA.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Not exceeding Rs. 5,000 per annum		8,684	
Oudh Family.			
Not exceeding Rs. 5,000 per annum		720	
Carried over		9,404	26,59,783

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*contd.*

	Rs.	Rs.	Rs.
Brought forward		9,404	26,59,783
BIHAR AND ORISSA—*contd.*			
Maharajah Shitub Roy's Family.			
Not exceeding Rs. 5,000 per annum		480	
Khurda Raja.			
Exceeding Rs. 5,000 per annum :—			
Raja Mukanda Deb		29,571	
Mysore Family.			
Not exceeding Rs. 5,000 per annum		1,100	
Other Pensions.			
Not exceeding Rs. 5,000 per annum:			
Goomesur Raj Family	1,440		
Nawab Mooneeoodowlla's Family	1,200		
Porahat Raj Family	87		
Heirs of Saheb Bux Bibee	300		
Ungul Pensioner	415		
Family of Raja Kader Bux Khan and Kader Hosein Khan	480		
Miscellaneous	4,689	8,611	
		49,166	
CHARITABLE ALLOWANCES.			
Exceeding Rs. 5,000 per annum :			
Unno-Chuttur charges paid in Cuttack and Balasore		6,151	
TOTAL BIHAR AN ORISSA			55,217
CENTRAL PROVINCES AND BERAR.—			
TERRITORIAL AND POLITICAL PENSIONS.			
Nagpur Burhanshah Family.			
Exceeding Rs. 5,000 per annum :			
Raja Azam Shah		50,000	
Bhonsla Family.			
Exceeding Rs. 5,000 per annum :			
Luxman Rao	12,000		
Raja Raghojee Rao (Janojee Family)	60,000		
	72,000		
Not exceeding Rs. 5,000 per annum	7,800		
		79,800	
Relatives of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		12,008	
Servants and Dependants of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		10,909	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding Rs. 5,000 per annum		220	
Carried over		1,52,987	27,15,100

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY.

No. 41.—Account of Territorial and Political Pensions for the Year ended 31st March 1919—*concld.*

	Rs.	Rs.	Rs.
Brought forward		1,52,937	27,15,100
CENTRAL PROVINCES AND BERAR—*contd.*			
Other Pensions.			
Exceeding Rs. 5,000 per annum :			
Gond Raja of Chanda	4,383		
Not exceeding Rs. 5,000 per annum :			
Bijragogarh Family	2,018		
Pensions from the 2½ lakhs Fund of Saugor	940		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,962		
Mahratta Salianadars	3,072		
Tanjore Raja Pension	52		
	11,044	15,427	
CHARITABLE ALLOWANCES.		1,68,364	
Not exceeding Rs. 5,000 per annum		1,760	
TOTAL CENTRAL PROVINCES AND BERAR			1,70,124
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding Rs. 5,000 per annum :			
Bar Senapati's Family	2,018		
Raja Chandra Kanta Sing's Family	360		
Other Pensioners	5,828		
		8,206	
CHARITABLE ALLOWANCES.			
Not exceeding Rs. 5,000 per annum		95	
TOTAL ASSAM			8,301
TOTAL IN INDIA		Rs.	28,93,525
Total India converted into £ at Rs. 15=£1, £			192,902
CHARGES IN ENGLAND :			
Members of the Family of the late Maharajah Duleep Singh		—8,358	
Members of the Bengal Nizamut Family		680	
TOTAL IN ENGLAND			—7,678
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	185,224

No. 42.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1919.

	Rs.	
IN INDIA :		
India, General	3,518	
Madras	21,791	
Bombay	15,438	
Bengal	419	
Bihar and Orissa	11,238	
Assam	121	
TOTAL IN INDIA	Rs.	52,525
Total India converted into £ at Rs. 15=£1, £		3,501
CHARGES IN ENGLAND :		
Indian Civil Service	57,967	
Military Officers in Civil employ	27,458	
Uncovenanted Service	47,758	
Bengal Pilot Service	4,225	
TOTAL IN ENGLAND		137,408
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	140,909

No. 43A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Fund	...	...	144	169	...	468	750	...	...	...	...	1,531
Subscriptions to the Military Orphan Fund	1,162	−11	...	...	84,082	...	262	..	...	...	...	85,495
Subscriptions to the Medical Retiring Fund	...	...	...	58	...	...	...	...	...	...	...	58
Subscriptions under the Indian Civil Service Family Pension Regulations	1,69,211	21,457	1,11,010	1,22,302	97,575	1,57,816	1,04,660	80,829	72,377	56,363	33,102	10,26,702
Subscriptions to the Bengal Civil Fund	200	...	..	...	...	2,342	...	...	...	...	...	2,542
Subscriptions to the Bombay Civil Fund	346	...	...	2,356	...	...	...	...	...	...	...	2,702
Contributions for Pensions and Gratuities (a)	2,02,730	8,844	1,80,221	5,77,159	52,717	94,636	84,810	18,778	47,419	2,96,932	4,324	15,62,570
Deductions for Pilot Service Pension Fund	...	...	...	...	12,039	...	...	...	...	...	...	12,039
Miscellaneous	...	...	1	140	...	...	1	32	795	...	...	969
TOTAL RECEIPTS IN INDIA	3,73,649	30,290	2,91,376	7,02,184	2,46,413	2,55,262	1,90,483	99,639	1,20,591	3,47,295	37,426	26,94,608
Total India converted into £ at Rs. 15=£1											£	179,641

		£	
ENGLAND:			
Widows' Funds of the Home Establishment of the East India Company:			
Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. II, Dividends, etc.		6,349	
Subscriptions in respect of the India Office Provident Fund		1,060	
SUBSCRIPTIONS IN RESPECT OF THE INDIAN CIVIL, MILITARY, AND MEDICAL FUNDS, AND THE INDIAN NAVY FUND:	£		
Bengal Civil Service Annuity Fund	1,699		
Madras Civil Service Annuity Fund	191		
Bombay Civil Fund: Annuity Branch	398		
Bengal Civil Fund	175		
Madras Civil Fund	6		
Bombay Civil Fund: Provident Branch	218		
Bengal Military Orphan Society	4,104		
Bengal Military Fund	5,831		
Madras Military Fund	2,468		
Bombay Military Fund	2,324		
Madras Medical Fund	33		
Indian Navy Fund	64		
		17,511	
Contribution towards leave allowances and pensions of Civil Officers lent for Imperial Service		3,406	
Subscriptions towards Indian Civil Service Family Pensions		9,190	
TOTAL RECEIPTS IN ENGLAND			£ 37,506
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES			£ 217,147

(a) Besides Rs. 9,64,558 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

E.—Miscellaneous.

No. 43B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and Retired Allowances	13,71,640	1,71,736	33,83,016	41,68,624	33,19,171	38,62,085	24,03,820	12,48,925	9,86,693	9,45,019	3,29,681	2,21,93,41
Compassionate Allowances	11,590	11,924	15,784	38,249	4,929	28,093	41,988	...	6,161	8,707	845	1,68,27
Commuted value of Pensions	1,03,252	4,036	1,24,690	74,535	1,16,224	5,825	1,05,990	1,50,036	40,346	98,609	5,137	8,28,680
Gratuities	13,994	5,519	27,784	12,685	16,671	20,939	27,720	25,788	5,937	7,200	2,182	1,66,449
Pensions for Distinguished and Meritorious Services	...	3,626	...	...	...	...	5,201	...	...	...	150	8,977
Donations to Service Funds	2,960	...	...	7,213	...	3,255	...	2,609	...	...	...	16,037
Pensions of the Military Fund	4,384	...	20,286	7,551	...	...	...	...	...	...	...	32,221
Pensions of the Military Orphan Fund	...	...	7,366	4,573	35,382	18,363	6,820	...	2,691	...	119	75,311
Pensions of the Medical Retiring Fund	...	...	1,587	...	...	...	...	...	...	...	...	1,587
Pensions of the Bengal Civil Fund	21,473	...	...	...	...	...	...	...	...	...	...	21,473
Pensions of the Bombay Civil Fund	...	...	..	39	...	.	...	...	...	...	...	39
Pensions of the Madras Civil Fund	1,857	...	3,293	...	...	...	1,976	...	...	...	...	7,12
Pensions under the Indian Civil Service Family Pension Regulations	44,155	...	...	...	...	...	...	...	...	...	...	44,15
Covenanted Civil Service Pensions	...	...	63,138	21,230	38,957	...	...	13,750	...	...	...	1,37,07
Pensions under War Risks Compensation Scheme	...	48	2,841	18,007	36,133	921	6,120	193	222	...	3,670	68,15
Special Pensions connected with War 1914	...	...	4,556	...	...	...	...	...	..	...	...	4,55
Refunds	8,862	26	16	1,589	112	142	2,878	24	31	69	...	13,96
TOTAL CHARGES IN INDIA	15,84,167	1,95,915	36,54,357	43,51,295	35,67,579	39,39,623	26,05,513	14,41,545	10,42,11	10,59,604	3,41,784	2,37,87,49

Total India converted into £ at Rs. 15 = £1 £ 1,585,833

ENGLAND.		£	
Pensions for Distinguished and Meritorious Services		2,389	
Pensions, etc., on retirement of Officers of the following classes :—			
India Office :	£		
Superannuation	26,585		
Compensation (on reduction of staff)	2,708		
Compassionate and Injury	1,164		
Additional Gratuities under the Superannuation Act, 1909	5,672		
		36,189	
Judges of the High Courts in India		24,150	
Bishops of Calcutta and Bombay		1,800	
Uncovenanted Service of India		541,983	
Bengal Pilot Service		4,587	
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		6,653	
Pensions payable in respect of the India Office Provident Fund		6,842	
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		4,190	
Compassionate and Miscellaneous Pensions		10,543	
		639,326	
Gratuities		534	
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund :—		639,860	
Bengal Civil Service Annuity Fund	352,776		
Madras Civil Service Annuity Fund	88,595		
Bombay Civil Fund: Annuity Branch	85,127		
Bengal Civil Fund	150,409		
Madras Civil Fund	57,[illegible]		
Bombay Civil Fund: Provident Branch	41,877		
Bengal Military Orphan Society	49,177		
Bengal Military Fund	154,836		
Madras Military Fund	148,119		
Bombay Military Fund	92,070		
Bengal Medical Retiring Fund	1,244		
Madras Medical Fund	32,995		
Bombay Medical Retiring Fund	16		
Indian Navy Fund	9,838		
		1,264,835	
Indian Civil Service Family Pensions		34,672	
TOTAL CHARGES IN ENGLAND		£	1,939,367
TOTAL SUPERANNUATION, ETC., ALLOWANCES		£	3,525,200

No. 44A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts from Sale of Stationery, etc.	4,24,800	3	54,345	20,415	1,158	18,134	77,157	441	2,448	36	312	5,99,249
Sale of Gazettes and other Publications	92,072	...	62,575	34,481	1,18,078	1,19,011	7,036	28,353	4,606	16,777	1,731	4,84,770
Other Press Receipts	1,46,257	15,886	75,115	1,43,315	53,567	79,886	93,929	29,251	33,645	46,663	3,835	7,21,349
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . . . Rs.	6,63,129	15,889	1,92,035	1,98,211	1,72,803	2,17,031	1,78,172	58,045	40,699	63,476	5,878	18,05,368
Total India converted into £ at Rs. 15 = £1											£	**120,358**

No. 44B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
CHARGES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery Office at the Presidency	3,09,049	...	56,152	53,273	...	...	...	...	...	...	...	4,18,474
Purchase of Stationery	85,65,147	36,286	8,4[illegible],103	10,09,962	27,033	65,242	1,58,629	25,236	13,947	3,323	5,159	1,07,50,067
Printing at Private Presses	19,574	6,599	30,458	2,487	1,431	...	28,581	...	373	21,107	1,414	1,12,0[illegible]4
Printing Establishment and Charges (as per details in Account No. 44C)	14,89,822	59,409	4,23,675	6,00,0[illegible]6	5,84,657	4,51,192	2,85,937	3,24,699	2,61,028	1,57,347	91,676	47,3[illegible]418
Refunds	8,122	...	791	260	1,176	1,172	4	891	86	5	540	13,049
Stationery supplied from Central Stores to the several Governments	*—16,68,392*	28,329	8,18,035	10,37,941	8,94,232	4,92,975	3,91,256	4,02,219	3,62,109	1,96,151	45,085	...
Ditto ditto War Board (United Provinces)	*—1,83,993*	...	...	...	...	...	...	..	...	..	...	*—1,83,993*
Ditto ditto Postal and Telegraph Department	*—7,22,590*	...	...	...	...	...	...	...	...	...	...	*—7,22,590*
TOTAL CHARGES IN INDIA Rs.	48,16,739	1,30,623	21,75,214	27,03,929	15,08,589	10,10,581	8,65,407	7,53,045	6,37,545	3,77,993	1,43,874	1,51,2[illegible],539
Total Charges in India converted into £ at Rs. 15 = £1											£	1,008,236
CHARGES IN ENGLAND:												
Stationery, Printing, and Book binding, for the India Office, etc.											7,918	
Stores for India											93,582	
TOTAL CHARGES IN ENGLAND												101,500
TOTAL CHARGES FOR STATIONERY AND PRINTING											£	1,109,736

No. 44C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintending Officers	25,517	3,960	30,077	36,250	23,025	16,755	10,175	14,978	12,866	12,229	4,396	1,90,228
Establishment	9,56,304	16,494	2,48,374	3,29,915	3,38,259	2,07,204	1,33,356	2,20,614	1,61,298	1,06,356	70,259	28,38,433
Purchase of Materials and Stock	2,46,153	21,601	34,379	86,552	11,978	1,24,025	38,600	29,876	37,134	14,922	2,276	6,47,496
Work done at contract rate	5,91,440	266	...	...	10,663	24,194	93	—1,436	13,499	...	2,243	6,[illegible]62
Travelling and other Allowances	11,167	571	44,796	7,422	4,617	18,570	14,250	434	3,477	10,334	3,979	1,19,617
Official Postage	1,80,041	474	16,234	15,585	35	19,770	5,621	11,564	12,114	4,351	3,033	2,68,820
Contingencies	2,66,006	934	61,294	1,22,155	1,46,080	35,669	19,382	13,661	20,640	5,905	5,732	7,00,458
Lithography	1,488	15,109	...	2,129	...	5,371	65,460	32,008	...	3,250	...	1,24,815
Branch Press (Simla)	3,42,862	...	...	...	...	...	...	...	...	...	...	3,42,862
Monotype Press (Simla)	1,38,042	...	...	...	...	...	...	...	...	...	...	1,38,042
Foreign Department Press	24,689	...	...	...	...	...	...	...	...	...	...	24,689
Private Secretary's Press	32,545	...	...	...	...	...	...	...	...	...	...	32,545
Residency and Agency Presses	30,071	...	...	...	...	...	...	...	...	...	...	30,071
Jail Presses, Mercara, Coorg and Delhi	11,154	...	...	...	...	...	...	...	...	...	...	11,154
	28,57,479	59,409	4,35,154	6,00,006	5,84,657	4,51,558	2,86,937	3,24,699	2,61,028	1,57,347	91,918	61,10,192
Deduct—Printing Works done for Postal and Telegraph Department	*13,67,657*	...	*11,479*	...	...	*366*	...	...	...	...	*243*	*13,79,745*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 44B.	14,89,822	59,409	4,23,675	6,00,006	5,84,657	4,51,192	2,86,937	3,24,699	2,61,028	1,57,247	91,675	47,30,447

Total India converted into £ at Rs. 15=£1 £ 315,363

No. 44D.—STATEMENT showing the value of STATIONERY STORES (a) supplied to the various Departments of Government in the Year ended 31st March 1919.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	547	15,953	2,27,784	1,08,589	36,779	50,328	1,04,910	39,323	53,543	26,371	14,607	6,78,734
Opium	...	...	...	163	...	1,271	...	...	...	...	...	1,434
Salt, Customs and Excise	2,645	5	11,082	32,035	1,438	1,403	...	1,654	1,445	579	483	52,769
Forest	4,743	241	58,617	7,638	802	5,987	2,633	3,773	754	5,206	2,104	92,498
Stamps, Income Tax and Registration	1,260	22	34,512	7,219	7,523	1,119	...	1	2,559	335	245	55,005
Postal and Telegraph	6,49,187	...	21,273	52,130	...	...	...	..	...	...	...	7,22,590
Mint	7,138	...	...	813	...	...	...	...	...	...	...	7,951
General Administration	62,270	6,466	24,063	48,220	13,949	11,841	31,835	8,065	9,491	6,817	3,809	2,26,826
Law Courts and Jails	4,688	17,150	93,552	42,881	28,641	53,069	58,766	6,278	9,120	9,349	1,146	3,24,640
Police	1,364	14,070	46,455	54,805	33,010	30,541	25,724	19,378	7,239	4,790	7,552	2,44,928
Education	869	2,368	30,722	27,458	9,111	8,518	3,717	3,801	5,765	8,358	4,284	1,04,971
Medical and sanitation	1,259	1,797	17,879	9,345	3,198	5,268	4,818	3,043	1,473	1,407	1,428	50,915
Printing	...	...	...	...	(b)6,37,543	3,48,234	...	...	...	1,29,682	14,185	11,29,644
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,27,107	4,721	39,692	31,265	5,161	9,067	10,838	2,100	2,333	3,131	1,518	2,36,933
Military and Marine	4,57,996	...	33,957	2,68,176	...	...	...	...	...	...	...	7,60,129
Public Works	4,671	5,858	38,559	32,936	10,021	31,571	23,688	9,725	12,478	16,622	3,833	1,89,962
TOTAL SUPPLIES IN INDIA	13,25,744	68,661	6,78,147	7,23,678	7,87,176	5,58,217	2,66,929	97,141	1,06,200	2,12,647	55,394	48,79,929
Total India converted into £ at Rs. 15=£1											£	325,328

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 44 E.
(b) Including cost of stationery used in the office of the Controller, Stamps, Stationery and Printing.

No. 44E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1919.

DETAILS OF DEPARTMENTS.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue, including District Administration	10,240	4,978	76,274	1,12,708	12,162	1,66,078	32,560	1,65,853	35,032	47,941	14,595	6,78,421
Opium	...	...	...	...	...	...	...	...	...	...	15	15
Salt, Customs and Excise	4,037	7	16,788	19,891	21,237	10,922	151	34,152	4,849	8,865	1,753	1,22,652
Forest	5,702	137	6,683	14,595	672	12,042	4,227	19,323	2,156	17,398	2,513	85,359
Stamps, Income Tax and Registration	23	851	527	13,394	2,452	10,918	519	...	29,314	19,126	15,382	83,503
Postal and Telegraph	13,67,657	...	11,479	...	...	366	...	...	...	...	243	13,79,745
Mint	2,731	...	...	1,121	...	...	...	...	...	...	...	3,852
General Administration	7,49,735	16,028	1,57,320	3,43,394	2,89,492	1,51,424	1,99,898	1,94,595	1,88,528	1,21,294	1,13,704	25,25,412
Law Courts and Jails	60,230	7,629	54,424	77,098	65,241	85,991	48,266	54,466	61,781	48,421	16,668	5,80,215
Police	3,927	8,977	32,565	34,070	50,493	67,578	54,132	96,211	31,828	25,618	16,051	4,21,450
Education	20,278	2,173	21,561	27,815	32,830	19,353	15,646	36,868	11,572	5,636	19,399	2,13,131
Medical and Sanitation	14,487	2,858	13,534	14,822	6,749	15,663	14,582	19,717	28,153	9,655	21,520	1,61,743
Printing	4,02,692	567	16,952	9,186	13,996	9,109	1,761	10,389	2,56,713	5,926	...	7,27,291
Ecclesiastical, Political, Ports and Pilotage, Agriculture, Scientific and Miscellaneous and other Civil Departments	1,95,275	1,983	61,368	52,835	1,49,724	11,087	22,162	25,978	39,503	7,813	2,215	5,70,943
Military and Marine	23,68,695	...	19,315	1,54,317	...	...	...	15,017	1,004	440	217	25,59,005
Public Works	64,434	1,573	17,909	16,053	34,276	37,307	44,634	30,943	19,742	9,677	10,725	2,87,273
TOTAL SUPPLIES IN INDIA	52,71,143	47,761	5,06,699	8,91,300	6,72,324	5,97,841	4,38,538	7,03,512	7,10,175	3,18,720	2,35,000	1,04,00,013
Total India converted into £ at R15=£1											£	693,334

No. 45.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the year ended 31st March 1919.

India.		Credit.	Debit.
	Rs.	Rs.	Rs.
On bills and telegraphic transfers on India—			
Amounts of bills drawn	28,65,41,000		
Sterling (£20,946,313-16-1) received in respect of bills drawn converted at 1*s.* 4*d.* the rupee	31,41,94,707		
Gain by exchange		(*a*)2,76,53,707	
On sterling bills and telegraphic transfers on London—			
Amount of bills drawn (£5,315,000) converted at 1*s.* 4*d.* the rupee	(*b*)7,97,25,000		
Amount of rupees received in respect of sterling bills, etc.	7,08,02,320		
Loss by exchange			(*c*)89,22,680
On other transactions—			
Recoverable War Expenditure, Supplies to Ministry of Munitions and other military transactions		10,12,54,729	...
Admiralty transports and other Marine transactions		...	9,07,888
Supply of funds to Ceylon		50,000	...
East Africa remittances		89,03,876	...
Opium supplied to Colonial Governments		16,12,568	...
Payments on behalf of Egypt		2,31,080	...
Other transactions with Colonial Governments and protectorates		...	40,82,144
Remittances of Indians settled in East Africa		1,89,453	...
Postal and Money Order transactions		67,52,819	...
Subscriptions in England to second Indian War Loan		10,48,684	...
Advances to Emigration Agents and Supplies to His Majesty's Ships		13,00,042	...
Loss on rupee coinage		...	6,18,00,516(*d*)
Persia Bills		...	9,86,810
Family remittances of members of the Indo-European Telegraph Department		...	10,830
Miscellaneous		2,30,087	...
TOTAL INDIA		14,92,27,045	7,67,10,868
NET		7,25,16,177	...
Converted into £ at Rs. 15 = £1		4,834,412	...

(*a*) The average rate of exchange on council bills drawn during the year was 1*s.* 5·5441396*d.* the rupee.

NOTE.—The total drawings of £20,946,313—16—1 include £3,372,616 issued at 1*s*—$\frac{1}{32}$*d.* per rupee in pursuance of a special arrangement between the Secretary of State and the six British Exchange Banks. Excluding this amount the average rate was 1*s*—5·8382238*d.* the rupee.

(*b*) *Vide* Account No. 93A.

(*c*) The average rate of exchange on sterling bills drawn during the year was 1*s.* 6·0163588*d.* the rupee.

(*d*) *Vide* Acct. No. 87-B, Page 322.

No. 46A—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1919.

	India, General.	North-West Frontier.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gain by Exchange	...	...	1	1,052	...	...	171	...	...	...	624	1,848
Premium on Bills	1,29,084	785	13,342	3,55,980	13,831	9,509	18,512	55,577	2,128	559	1,313	6,00,620
Unclaimed Deposits	10,999	13,850	1,46,190	70,656	4,41,934	1,60,748	1,21,850	55,895	95,553	1,07,319	16,945	12,41,939
Treasure Trove	...	...	3,729	127	126	1,796	...	...	135	31	...	5,944
Unclaimed Bills of Exchange of more than three years' standing	334	10	562	73,636	134	179	498	15	47	118	112	75,645
Sale-proceeds of Durbar Presents	2,896	48	...	912	960	17	218	13	...	...	6	5,070
Sale of Old Stores and Materials	14,199	697	3,754	12,324	3,322	9,168	5,430	6,725	4,022	2,205	1,697	63,543
Sale of Land and Houses, etc.	26,450	63	...	...	380	26,896	3,22,599	652	2,739	56,338	344	4,36,461
Government Audit Fees	5,085	638	31,280	9,781	62,603	60,157	14,011	...	19,535	...	1,066	2,04,156
Contributions	...	...	30,282	...	...	...	...	...	...	48,188	...	78,470
Rents	24,282	200	9	10,046	11,150	1,56,156	7,041	...	5,678	12,520	1,876	2,28,968
Rates and Taxes	...	...	...	...	...	...	...	...	2,437	...	1,353	3,790
Miscellaneous Fees, Fines, and Forfeitures	1,12,091	2,735	33,458	74,015	22,410	2,622	27,535	17,636	6,693	950	2,019	3,02,164
Percentages chargeable on European Stores, etc.	48,736	...	5,105	7,209	3,191	1,392	1,224	2,633	2,167	108	144	71,909
Extraordinary Items	30,16,338	...	...	82,364	3,075	20	4,34,688	...	...	885	...	35,37,370
Percentage on Capital cost of furniture supplied to High Officers	12,778	2,900	771	134	...	..	840	...	385	2,602	1,950	22,360
Recoveries of Famine Expenditure	...	...	...	2,480	6,358	29,352	...	...	...	...	...	38,190
Value of old Currency Notes assumed to be no longer in circulation	42,390	...	11,575	21,490	...	3,360	3,070	...	...	...	...	81,885
Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans	...	...	...	...	...	62,520	...	...	...	...	...	62,520
Receipts arising out of war adjusted in the Civil Department	43,80,285	...	...	...	2,178	...	...	...	...	...	...	43,82,463
Freight Tax	98,47,203	...	...	...	4,26,014	...	...	2,32,106	...	...	4,783	1,05,10,136
Miscellaneous	1,70,598	1,13,874	13,956	40,011	51,909	55,444	5,05,535	50,238	61,151	4,606	10,135	10,80,457
TOTAL RECEIPTS IN INDIA	1,78,43,748	1,35,800	2,94,014	7,62,217	10,52,105	5,79,336	14,03,252	4,21,490	2,02,670	2,36,439	44,357	2,30,35,938

Total India converted into £ at R15=£1 **£1,535,729**

RECEIPTS IN ENGLAND:

		£	
On account of expenditure incurred in connection with Diplomatic and Consular Services in Persia		14,900	
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		1,800	
Miscellaneous Fees, etc.		99	
Sale proceeds of unserviceable stores and receipts on sundry accounts		529	
	£	17,328	
Miscellaneous Receipts connected with the supply of Stores to India:			
Sale proceeds of sawdust, etc.	204		
Inspection of Stores for the Imperial Government, etc.	3,280	3,484	
TOTAL RECEIPTS IN ENGLAND		£	20,812
TOTAL MISCELLANEOUS RECEIPTS		£	1,556,541

No. 46B—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLOWANCES, REWARDS, ETC.:												
Allowances to Civil Servants out of employment	...	...	...	...	...	...	...	...	3,362	...	...	3,362
Rewards for Proficiency in Oriental Languages, etc.	5,062	906	2,440	11,547	10,982	13,370	6,193	39,397	...	750	1,000	91,707
Annual Stipends to holders of Literary Titles	300	...	1,400	500	1,997	1,100	875	1,974	700	100	300	9,246
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	4,28,880	1,971	51,023	2,61,275	88,141	84,042	68,274	57,917	31,393	23,335	51,587	11,50,838
Loss on Specie Remittances	...	...	...	1,694	...	...	...	...	...	...	...	1,694
Discount on Bills	11	...	...	...	...	...	...	...	...	...	...	11
Loss by Exchange on local transactions	1,70,009	...	...	...	...	...	4,252	...	43	...	...	1,74,364
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	2,04,757	...	37,745	...	3,969	...	...	...	...	...	5,128	2,51,599
Cost of Books and Publications	868	...	2,435	15,897	1,200	14,359	...	5,634	25,659	178	293	66,468
CHARITY:												
Donations for Charitable Purposes	17,902	753	1,29,448	80,243	1,27,110	30,699	1,05,493	21,263	943	2,168	4,912	5,20,339
Charges on account of European Vagrants	827	...	350	9,876	6,108	1,969	2,446	...	7	50	27	21,660
MISCELLANEOUS:												
Rewards for Destruction of Wild Animals	1,511	232	16,377	6	8,355	13,835	1,478	71,935	4,967	20,058	4,529	1,43,283
Petty Establishments	34,130	30,163	20,676	37	21,746	14,108	4,69,486	5,079	48,975	16,416	30,801	6,91,617
Special Commissions of Enquiry	6,06,997	...	...	13,693	...	...	...	...	1,333	...	...	6,22,023
Irrecoverable Temporary Loans written off	925	2,763	2,243	3,533	3,57,578	9,611	450	2,806	16,096	10,159	1,332	4,07,496
Charges for search for hidden treasure	...	129	1	50	109	140	...	...	126	...	...	555
Rents, Rates, and Taxes	76,598	...	6,761	2,47,200	32,950	...	2,951	1,81,342	716	11,500	6,065	5,66,083
Contributions	69,632	7,989	2,39,960	1,58,769	33,866	2,76,727	10,45,669	71,632	43,109	51,517	2,81,933	22,80,803
Extraordinary Items	82	...	881	4,226	...	1,600	8	...	...	4	...	6,801
Kheddah Charges	...	...	...	...	...	...	...	...	15,659	...	...	15,659
War Board	1,31,084	11,553	22,398	1,20,169	6[illegible],599	2,72,223	1,49,750	5,620	12,134	1,00,598	10,693	8,96,821
Miscellaneous Charges for Treatment of Patients at the Pasteur Institute	118	92	2,679	1,876	5,483	3,002	17,080	566	1,143	493	12,629	44,561
Refund of Value of old Currency Notes credited to Government	1,305	...	210	...	...	35	60	...	...	...	...	1,610
Subsidies for Land Communications	...	...	...	...	...	...	...	23,119	...	18,900	69,913	1,11,932
Miscellaneous and Unforeseen Charges	1,08,866	1,768	5,282	9,84,240	12,489	37,052	1,49,578	40,305	5,455	11,928	5,051	13,62,014
Miscellaneous Refunds	9,34,729	206	396	13,082	9,724	21,447	3,919	2,990	6,257	7,582	117	10,00,449
Payments arising out of the War adjusted in the Civil Department.	38,023	...	1,66,308	5,52,995	1,25,541	3,179	...	12,251	1,517	330	2,613	9,02,757
TOTAL CHARGES IN INDIA	28,32,611	58,590	7,09,013	24,80,908	9,07,947	7,97,908	20,27,962	5,43,830	2,19,594	2,79,066	4,88,323	1,13,45,752

Total India converted into £ at R15 = £1 £ 756,383

		£	£
CHARGES IN ENGLAND:			
Examination Expenses and Allowances of Candidates for the Indian Civil Service			3,501
Expenditure in connection with the Committees arising out of the Report on Indian Constitutional Reforms			1,896
Subscriptions and Donations to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, Soldiers' Daughters' Home, etc.)			370
Composition in lieu of Stamp Duty on India Bonds			38
Contribution towards the School of Oriental Studies			1,550
Grant to the funds of the Burma Society			375
Stamps on Powers of Attorney for transfers of India Stocks at the Bank of England and the Bank of Ireland			3,559
Payment to the Board of Trade for expenditure in the relief abroad of distressed seamen: year to 31st March 1919			100
Sundry items			56
			11,445
Miscellaneous Charges connected with the supply of Stores to India:		£	
Payments in respect of Marine Insurance owing to the War		2,321	
Stores lost *ex* various ships owing to enemy action		546,360	
Other Stores lost or damaged in transit to India		5,877	
Contributions to general average		20	
		555,068	
Fines and Penalties incurred by Contractors in providing Stores (refunds in excess of receipts)		187	
Commission on Freight, Lighterage, Dock Dues, Packing, etc.		8,624	
			563,879
TOTAL CHARGES IN ENGLAND			575,324
TOTAL MISCELLANEOUS CHARGES	£		1,331,707

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-1919.

Section F.—Famine Relief and Insurance.

Expenditure £1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief	47	Charges	126	...	307,767
Construction of Protective Railways	48	Capital Expenditure	127	...	—19
Construction of Protective Irrigation Works.	48A	Capital Expenditure	131	...	313,249
	48B	Detailed account of Capital Expenditure on Irrigation Minors Works to 31st March 1919 on which the expenditure is now charged to Protective	132	206,760	
	48C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1919	133	12,661,284	...
Reduction or Avoidance of Debt	49	Charges	134	...	379,003
				Total	1,000,000

No. 47.—ACCOUNT of FAMINE RELIEF for the year ended 31st March 1919.

	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Salaries and Establishments	3,963	...	1,159	64,721	...	14,988	...	...	412	7,265	64	92,572
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	164	787	...	5,269	...	...	30,491	2	...	36,713
Other charges	...	...	26	375	...	64	...	...	...	...	...	465
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	21,734	...	3,039	...	...	...	...	...	24,773
Other charges	20,000	...	...	—488	...	132	...	...	...	...	...	19,644
Irrigation:												
Wages of labour	...	...	...	3,700	...	71,485	...	...	...	...	...	75,185
Other charges	...	...	...	...	...	6,613	...	...	...	...	...	6,613
Relief Works in Charge of Public Works Officers—												
Civil Buildings:												
Wages of labour	...	...	...	3,612	...	...	...	...	...	...	...	3,612
Other charges	...	...	...	13,678	...	...	...	...	...	...	...	13,678
Communications:												
Wages of labour	...	...	10,922	2,40,108	...	277	...	...	...	...	...	2,51,307
Other charges	...	...	6,848	89,434	...	16,028	...	...	...	...	...	1,12,310
Miscellaneous Public Improvements:												
Wages of labour	...	...	1,377	214	...	...	...	...	...	...	...	1,591
Other charges	...	...	30	48	...	93	...	...	...	...	...	171
Irrigation:												
Wages of labour	...	...	28,762	1,05,799	...	12,587	...	...	...	...	...	1,47,148
Other charges	...	...	475	22,721	...	25,883	...	...	...	...	...	49,079
Relief to people employed otherwise than on Relief Works	...	...	...	65,467	...	...				...	...	65,467
Gratuitous Relief	724	...	43,493	3,73,156	34,710	1,13,651	...	...	44,820	1,55,904	...	7,66,458
Miscellaneous—												
Advances for aided private works	...	...	...	615	...	1,910	...	...	...	1,20,325	...	1,22,850
Measures for protection of Cattle	...	...	...	16,59,939	...	9,75,864	66,081	...	...	...	...	27,01,884
Other expenditure	...	...	...	54,326	...	3,670	...	...	...	66,998	...	1,24,994
TOTAL CHARGES IN INDIA . R	24,687	...	93,256	27,19,946	34,710	12,51,553	66,081	...	75,723	3,50,494	64	46,16,514
Total India converted into £ at R15=£1											£	**307,767**

No. 48.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1918-19.

Railways.	Expenditure during the year.				Total Expenditure to end of the year.			Remarks.
	Charged to Protective Works.		Charged to Revenue and Capital Expenditure not charged to Revenue.	Total.	Charged to Protective Works.	Charged to Revenue and Capital Expenditure not charged to Revenue.	Total.	
	India.	England.						
	R	R	R	R	R	R	R	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a)1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b)49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	*—1,05,744*	75,132	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
Bellary-Royadrug	...	...	...	...	7,74,067	(d)7,396	7,81,463	(d) Survey outlay brought on to construction accounts.
Dharmapuri-Hossur	—286	...	...	—286	21,13,514	(e)16,965	21,30,509	(e) Ditto ditto.
East Coast	...	...	...	...	4,41,85,975	5,33,03,840	9,74,89,815	
Guntakal-Mysore Frontier	...	...	...	...	1,30,053	58,05,183	59,35,236	
Hospet-Kottur	...	...	...	...	15,06,566	(d)8,539	15,15,105	
Morappur-Dharmapuri	...	...	...	...	8,41,388	(d)4,135	8,45,523	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c)1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
South Indian	...	...	...	...	24,87,256	3,82,29,688	4,07,16,944	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
Tiruppatur-Krishnagiri	...	...	...	...	10,72,627	(d)11,043	10,83,670	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
Total R	—286	...	...	—286	7,87,21,038	11,98,02,387	19,85,23,425	
	—286							
Total converted into £ at R15=£1 £	—19	...	...	—19	5,248,069	7,986,826	13,234,895	
	—19							

NOTE—Details of the expenditure for the construction of these Lines are given in Account No. 74, pages 272 and 273, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 48A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1918-19.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
Works for which Capital and Revenue Accounts are kept.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras.														
Venkatapuram Tank Project	1,390	906	14	...	2,310	...	2,310	3,02,198	63,259	4,219	...	3,69,676	*519*	3,69,157
Bhavanasi Tank Project	17,727	8,952	274	...	26,953	*21*	26,932	1,82,434	41,653	25,660	...	2,49,747	*166*	2,49,581
Rushikulya Project	8,665	3,224	209	...	12,098	...	12,098	38,24,562	8,08,317	1,27,530	...	47,60,409	*65,854*	46,94,555
Mopad Project	1,40,521	27,769	732	...	1,69,022	*1,678*	1,67,344	14,90,183	2,92,898	2,33,310	...	20,16,391	*14,537*	20,01,854
Total	1,68,303	40,851	1,229	...	2,10,383	*1,699*	2,08,684	57,99,377	12,06,127	3,90,719	...	73,96,223	*81,076*	73,15,147
Bombay.														
Godavari Canal	33,617	8,135	723	...	42,475	...	42,475	80,78,974	13,02,325	2,23,787	...	96,05,086	*2,027*	96,03,059
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhaswad Tank	...	...	...	...	...	...	...	15,98,308	3,45,781	62,937	...	20,07,026	*1,473*	20,05,553
Nira Canal including Shetphal Tank	7,317	1,891	168	103	9,979	...	9,979	48,55,603	11,88,918	1,32,935	103	61,77,619	*8,382*	61,69,237
Chankapur Tank	15,513	3,754	333	...	19,600	...	19,600	15,03,913	3,14,747	58,676	...	18,77,336	*2,132*	18,75,204
Maladevi Tank	...	...	...	...	...	...	...	2,42,869	60,546	1,473	...	3,04,888	*2,847*	3,02,041
Pravara River Works—Ojhar Right Bank Canal	6,15,215	1,48,878	13,226	—104	7,77,215	*1,377*	7,75,838	65,23,728	14,17,361	1,86,929	8	81,28,026	*8,223*	81,19,803
Budhihal Tank	335	39	10	...	384	*211*	173	3,98,757	89,656	5,041	...	4,93,454	*1,991*	4,91,463
Nira Right Bank Canal	13,96,810	3,38,017	30,027	39,124	18,03,978	*2,257*	18,01,721	1,15,93,747	18,87,583	6,21,830	1,67,634	1,42,70,794	*12,097*	1,42,58,697
Total	20,69,307	5,00,714	44,487	39,123	26,53,631	*3,845*	26,49,786	3,51,20,757	65,77,198	12,99,519	1,67,745	4,32,65,219	*39,223*	4,32,25,996
United Provinces of Agra and Oudh.														
Raipura Tank	3,790	1,316	—747	...	4,359	...	4,359	3,790	1,316	—747	...	4,359	...	4,359
Jaiwante Tank	26,433	9,181	—5,213	...	30,401	...	30,401	27,827	9,219	—5,211	...	31,835	...	31,835
Dessan Canal	4,891	1,700	—964	—1,549	4,078	*503*	3,575	39,57,943	6,94,725	85,930	26,830	47,65,428	*6,877*	47,58,551
Betwa Canal	7,236	2,514	—1,427	—2,827	5,496	...	5,496	63,52,352	14,39,968	1,82,164	38,634	80,13,118	*11,376*	80,01,742
Ken Canal	635	220	—124	—3,193	—2,462	...	—2,462	47,71,030	8,93,192	1,81,157	17,856	58,63,535	*7,472*	58,56,063
Batkhara Tank	29,235	10,155	—5,765	...	33,625	...	33,625	75,546	20,099	—5,073	...	90,572	...	90,572
Pahuj and Garhmau Canals	1,269	441	—250	1,639	3,099	...	3,099	6,62,243	1,42,709	5,302	—2,356	8,07,898	*8*	8,07,890
Ghori Nadi Scheme	...	...	...	...	...	...	...	2,98,782	66,013	25,528	...	3,90,323	*30*	3,90,293
Ghaggar Canal	2,37,314	81,891	—46,801	—1,087	2,71,317	...	2,71,317	32,72,363	6,51,111	2,06,868	13,125	41,43,467	*8,630*	41,34,837
Majhgawan Tank	8,940	3,102	—1,763	...	10,279	...	10,279	3,27,463	62,071	3,407	...	3,92,941	...	3,92,941
Barwar Lake and Canal	50,822	17,609	—10,022	...	58,409	...	58,409	2,57,077	55,100	14,190	...	3,26,367	*15*	3,26,352
Belan Canal	...	...	...	...	...	...	...	30,878	1,478	959	...	33,315	...	33,315
Total	3,70,565	1,28,129	—73,076	—7,017	4,18,601	*503*	4,18,098	2,00,37,294	40,57,301	6,94,474	94,089	2,48,63,158	*34,408*	2,48,28,750

Bihar and Orissa.														
Dhaka Canal	...	...	...	...	...	...	...	4,60,506	1,01,467	10,058	...	5,72,031	*1,858*	5,70,173
Tribeni Canal	96,959	41,151	1,826	...	1,39,936	*8,729*	1,31,207	56,76,949	15,3 ,074	4,59,770	—348	76,67,445	*65,795*	76,01,650
TOTAL	96,959	41,151	1,826	...	1,39,936	*8,729*	1,31,207	61,37,455	16,32,541	4,69,828	—348	82,39,476	*67,653*	81,71,823
Central Provinces and Berar.														
Chandpur Tank	—308	—116	—2	...	—42	...	—426	5,26,717	1,11,025	5,568	...	6,43,310	*55*	6,43,255
Ghorajheri "	26,072	9,841	166	...	36,079	...	36,079	7,86,681	1,75,125	12,594	...	9,74,400	*6,133*	9,68,267
Khairee "	...	...	...	...	...	...	...	1,2 ,838	28,519	1,551	...	1,57,908	*513*	1,57,395
Rumal "	...	...	...	...	...	...	...	2,39,411	53,804	3,866	...	2,97,081	*371*	2,96,710
Khairbanda "	649	245	4	...	898	...	898	5,9 ,089	1,30,519	5,401	...	7,32,009	*281*	7,31,728
Marowda "	...	...	...	...	...	...	...	3,02,482	70,505	3,049	...	3,76,036	*1*	3,76,035
Khapri Aranda "	...	...	...	...	...	...	...	2,70,681	62,133	1,642	...	3,34,456	...	3,34,456
Khola "	...	...	...	...	...	...	...	72,354	18,538	681	...	91,573	...	91,573
Kusrangi "	...	...	...	...	...	...	...	95,734	22,030	1,037	...	1,18 801	...	1,18,801
Khaira Datan "	...	...	...	...	...	...	...	69,810	16,236	884	...	86,930	*1*	86,929
Kukerdehi "	...	...	...	...	...	...	...	78,511	19,060	505	...	98,076	...	98,076
Bainakheri "	1,674	471	193	...	2,338	...	2,338	1,45,119	33,233	9 4	...	1,79,316	...	1,79, 16
Hargahan "	168	47	19	...	234	...	234	1,0 ,306	24,334	634	...	1,28,274	...	1,2 ,274
Pindrawan "	8,029	2,255	927	...	11,211	...	11,211	1,51,882	36,53	1,7 8	...	1,90,213	...	1,90,213
Wara "	...	...	...	...	...	...	...	1,55,601	33,512	3,502	...	1,92,615	*83*	1,92,529
Ramtek Reservoir	7,904	2,983	50	...	10,937	...	10,937	22, 3,954	4,58,926	24,364	...	27,47,244	*6,884*	27,40,3 0
Barera Kalan with Mohari Feeder	4,247	1,603	27	...	5,877	*42*	5,835	1,74,685	31,012	1,196	...	2,0 ,893	*162*	2,09,731
Tendula Canal	5,18,406	1,45,630	59,861	7,320	7,31,217	*2,191*	7,29,026	66,22,032	13, 6,082	2,64,028	29,506	82,31,648	*29,865*	82,01,783
Nalashwar Tank	23,042	8,697	147	...	31,886	...	31,886	4,76,558	1,04,510	13,376	...	5,94,444	*14*	5,94,430
Jamunia "	6,887	2,600	44	...	9,531	...	9,531	3,9 ,428	86,783	9,448	...	4,92,659	*296*	4,92,363
Kaftanjheri "	804	3 3	5	...	1, 12	...	1,1 2	1,48,215	33,27	3,270	...	1,84,762	*97*	1,84,6 5
Chorkamara	1,28,294	48,426	8 8	...	1,77, 38	...	1,77,538	5,34,952	1,30,170	82,053	...	7,47,175	*2,883*	7,44,292
Bodul Khassa	36,085	13,847	234	...	50,7 6	...	50,76	4,15,076	88,366	6,1 5	...	5,09,307	*64*	5,09,543
Pariat	1,05,195	39,70	671	...	1,45,572	...	1,45,572	1,51,893	48,740	30,826	...	2,31,459	*81*	2,31,378
TOTAL	8,67,748	2,76,538	63,164	7,320	12,14,770	*2,233*	12,12,537	1,49,06,009	31,35,972	4,78,402	29,506	1,85,49,889	*47,787*	1,85,02,102
TOTAL CONSTRUCTION	35,72,882	9,87,383	37,630	39,426	46,37,321	*17,009*	46,20,312	8,20,00,892	1,66,89,139	33,32,942	2,90,992	10,23,13,985	*2,70,147*	10,20,43,818
Add—Outlay on works which were formerly classed as Protective but are now classed as Productive	...	...	...	...	...	...	...	26,76,286	6,14,635	76 511	...	33,67,452	*4,249*	(*a*)33,63,203
Deduct—Outlay charged to Minor Works and to Famine Relief	...	...	...	...	...	...	...	*22,33,083*	*7,41,732*	*1,28,991*	...	*31,03,806*	*2,399*	(*b*)*31,01,407*
Carried over	35,72,882	9,87,383	37,630	39,426	46,37,321	*17,009*	46,20,312	8,24,44,095	1,65,62,042	32,80,462	2,90,992	10,25,77,591	*2,71,977*	10,23,05,614

(*a*) *N.-W. Frontier Province*—
Lower Swat River . . 26,65,800
Madras—
Satiatyne . . . 4,420
Central Provinces—
Asola Mnada . . . 5,93,937
Wainganga . . . 30,576
Mahanadi . . . 68,470
33,63,203
} Vide Account No. 75, pages 283 and 284.

(*b*) Details are given in Account No. 48B, page 132.

No. 48 A.—Abstract Account of Capital Expenditure on Construction of Protective Irrigation Works during, and to end of, the Year 1918-1919—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less—Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	35,72,882	9,87,353	37,630	39,426	46,37,321	17,009	46,20,312	8,24,44,095	1,65,02,042	32,0,432	2,90,992	10,25,77,591	2,71,977	10,23,05,614
Works for which neither Capital nor Revenue Accounts are kept.														
India, General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	1,234	3,688	25	...	4,947	...	4,947	60,745	3,94,[illegible]0	23,269	...	4,28,3[illegible]4	...	4,2[illegible],394
Central India	...	...	...	...	...	...	...	23,959	1,82,535	1,759	...	2,08,253	...	2,08,253
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
	1,234	3,688	25	...	4,947	...	4,947	84,704	8,26,335	25,523	...	9,36,562	...	9,36,562
Madras.														
Surveys, etc.	3,436	1,503	29	...	4,968	...	4,968	3,7[illegible],350	14,72,772	90,706	...	19,42,828	...	19,42,828
Buckingham Canal	...	...	...	...	...	...	...	6,54,[illegible]0	10,670	760	...	6,66,1[illegible]0	...	6,66,110
Siddapur Tank Project	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	5,000
	3,436	1,503	29	...	4,9[illegible]8	...	4,968	10,39,03[illegible]	14,83,442	91,46[illegible]	...	26,13,938	...	26,13,938
Bombay.														
Surveys and Investigations of Protective Irrigation Works	21,094	4,670	420	...	26,184	...	26,184	2,86,0[illegible]	10,42,456	91,786	114	14,20,357	...	14,20,357
Preparation of projects for Famine Relief programme	...	...	...	...	...	...	...	1,79,502	4,35,398	41,978	—115	6,56,763	...	6,56,763
	21,094	4,670	420	...	26,184	...	26,184	4,65,503	14,77,85[illegible]	1,33,764	—1	20,77,120	...	20,77,120
Bengal.														
Preparation of programme of Famine Relief Works	...	3,558	...	...	3,558	...	3,558	6,323	62,607	1,431	165	70,526	...	70,526
Enquiries concerning Famine Relief Protective Irrigation Work in Bengal	...	...	...	...	...	...	...	29	...	...	...	29	...	29
	...	3,558	...	...	3,558	...	3,558	6,352	62,607	1,431	165	70,555	...	70,555
United Provinces of Agra and Oudh.														
Surveys and Investigations of Famine Relief Projects	3,035	7,318	—598	...	9,755	...	9,755	1,04,735	4,35,182	18,657	1	5,58,575	...	5,58,575
Preparation of Famine Relief Projects	938	3,851	—185	...	4,604	...	4,604	18,529	1,96,459	9,019	3	2,23,990	...	2,23,990
	3,973	11,169	—783	...	14,359	...	14,359	1,23,264	6,3[illegible],821	27,676	4	7,82,565	...	7,82,565

Punjab.														
Hissar Famine Project	...	...	...	...	...	...	...	8	...	...	...	8	...	8
Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Surveys, etc.	...	...	...	...	...	...	...	29,604	...	...	...	29,604	...	29,604
	...	...	...	...	...	...	...	42,596	2,986	195	...	45,777	...	45,777
Burma.														
Surveys for Famine Projects	...	...	...	...	...	...	...	30,523	38,531	144	...	69,198	...	69,198
Bihar and Orissa.														
Tribeni Canal Extension Scheme	—1,547	...	...	...	—1,547	...	—1,547	6,356	8,185	..	...	14,541		14,541
Preparation of Famine Relief Works	882	2,448	...	...	3,330	...	3,330	20,864	2,41,532	14,776	—165	2,80,007	...	2,80,007
Enquiries concerning Famine Relief Protective Works	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
Surveys	...	...	...	...	..	...	...	7,540	5,303	276	...	13,119	...	13,119
Sikranas Canal Project	...	...	...	...	...	...	...	2,135	...	...	...	2,135	...	2,135
Karmanasha Project	...	...	...	...	...	...	...	3,961	9,295	...	...	13,256	...	13,256
	—665	2,448	...	...	1,783	...	1,783	7,42,294	4,44,947	19,442	—165	12,0[illegible],31[illegible]	...	12,06,[illegible]
Central Provinces and Berar.														
Tank Projects, Surveys, etc.	278	17,643	32	4,076	22,029	...	22,629	3,78,660	2[illegible],[illegible]2,13[illegible]	1,16,36[illegible]	26,17[illegible]	31,[illegible],[illegible]	..	3[illegible],33,3[illegible]
GRAND TOTAL	36,02,232	10,32,062	37,353	44,102	47,15,749	17,009	46,98,740	8,5[illegible],57,021	2,12,12,[illegible]01	27,[illegible]6,271	3,17,174	11,38,12,[illegible]67	2,71,977	11,35,40,990
Deduct—Amount transferred on account of Protective Irrigation Works charged outside the Famine Insurance Grant, *vide* Account No. 60B, Page 165														23,42,770
NET CHARGED TO THE FAMINE INSURANCE GRANT ON ACCOUNT OF PROTECTIVE IRRIGATION WORKS							46,98,740							11,11,98,220
Total converted into £ at R15 = £1							313,249							7,413,215
India							£ 312,309							7,291,043
England :—Stores for India							£ 940							122,172

No. 48B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1919, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipt on Capital Account.*	NET TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	(*d*)1,03,340
Mhasvad Tank	2,94,674	54,230	28,800	3,77,704	*830*	3,76,874
Nira Canal including Shelpore Tank	5,44,983	2,15,863	62,077	8,22,923	*1,270*	8,21,653
Chankapur Tank	16,806	12,400	5,110	34,316	...	34,316
Maladevi Tank	3,857	9,380	100	13,337	...	13,337
Bhudial Tank	3,67,463	82,639	5,018	4,55,120	*249*	(*e*)4,54,871
Pravara River Works—Ojhar Right Bank Canal	4,35,369	94,931	6,191	5,36,491	...	(*f*)5,36,491
	17,38,532	4,91,123	1,13,626	23,43,281	*2,399*	23,40,882
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
Pahuj and Garhmau Canals	2,52,588	55,235	7,452	3,15,275	...	3,15,275
	2,74,122	2,06,295	13,892	4,94,309	...	4,94,309
Bihar and Orissa.						
Dhaka Canal	16,792	5,586	...	22,378	...	(*b*)22,378
Triveni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,22,294	21,547	...	1,43,841	...	1,43,841
Central Provinces and Berar.						
Marowda Tank	78,903	18,148	1,184	98,235	...	98,235
Khapri Aranda "	19,232	4,423	289	23,944	...	23,944
Jumania "	...	145	...	145	...	145
Kattanjheri "	...	51	...	51	...	51
	98,135	22,767	1,473	1,22,375	...	(*a*) 1,22,375
GRAND TOTAL	22,33,083	7,41,732	1,28,991	31,03,806	*2,399*	(*g*)31,01,407
Net Total converted into £ at R15=£1						**£ 206,760**

(*a*) Includes Rs. 1,22,179 charged to "33.—Famine Relief." (*b*) Includes Rs. 14,117 charged to "33.—Famine Relief." (*c*) Includes Rs 1,01,740 charged to "33.—Famine Relief."
(*d*) Outlay ceased to be charged to Protective after 31st March 1889. (*e*) Includes Rs. 4,25,283 charged to "33.—Famine Relief."
(*f*) Includes Rs. 5,13,868 charged to "33—Famine Relief."
(*g*) Minor works—Works for which Capital and Revenue Accounts are kept, Imperial, Rs. 15,46,116; Provincial, Rs. 3,42,593; Works for which neither Capital nor Revenue Accounts are kept, Rs. 35,511; Famine Relief, Rs. 11,77,187.

No. 480.—SUMMARY of Capital Expenditure on Construction of Protective Railways and Irrigation Works.

Years.	State Railways.			Irrigation.			Total.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	*—88,752*	...	*—88,752*	175,629	...	175 629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-01	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-02	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-03	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-04	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-05	97,121	18,691	115,812	215,012	...	215,012	312,133	18,691	330,824
1905-06	46,697	8,581	55,278	292,804	3,769	296,573	339,501	12,350	351,851
1906-07	3,442	...	3,442	350,367	6,093	356,460	353,809	6,093	359,902
1907-08	6,561	...	6,561	403,999	13,241	417,240	410,560	13,241	423,801
1908-09	70	...	70	394,175	8,855	403,030	394,245	8,855	403,100
1909-10	12,015	...	12,015	420,376	12,512	432,888	432,391	12,512	444,903
1910-11	26,731	10,164	36,895	351,398	8,262	359,660	378,129	18,426	396,555
1911-12	29,179	15,096	44,275	378,881	4,584	383,465	408,060	19,680	427,740
1912-13	27,399	14,012	41,411	419,166	7,335	426,501	446,565	21,347	467,912
1913-14	7,835	741	8,576	475,267	16,157	491,424	483,102	16,898	500,000
1914-15	—1,311	...	—1,311	483,075	18,236	501,311	481,764	18,236	500,000
1915-16	—193	...	—193	494,629	5,564	500,193	494,436	5,564	500,000
1916-17	—476	...	—476	332,468	1,133	333,601	331,992	1,133	333,125
1917-18	—20	...	—20	342,960	1,489	344,449	342,940	1,489	344,429
1918-19	—19	...	—19	312,309	940	313,249	312,290	940	313,230
Total	5,159,034	89,035	5,248,069	7,291,043	122,172	7,413,215	12,450,077	211,207	12,661,284

No. 49.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the Year ended 31st March 1919.

	Amount.
	Rs.
AMOUNT TRANSFERRED FROM REVENUE FOR REDUCTION OR AVOIDANCE OF DEBT—	
India, General	56,85,032
Total converted into £ at R15=£1 . £	**379,003**

F.—Famine Relief and Insurance.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-1919.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Details of Account.	Page.	Amount of each account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	50	Capital Expenditure	136	...	...

No. 50.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against Revenue in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1918-19.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	Rs.	Rs.	Rs.	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 74, page 278, in which this expenditure is incorporated and deducted at foot.
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1	...	**3,635,714**	**3,635,714**	
CHARGED IN INDIA . £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND . £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-1919.

Section H.—Railway Revenue Account.

Revenue £24,962,239. Expenditure £14,394,142.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major head Total. Revenue.	Major head Total. Expenditure.
				£	£	£
Railways	51	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	138	...	...	...
State Railways	52	Gross Receipts	140	...	50,837,995	...
	52	*Deduct*—Working Expenses	141	...	*24,717,786*	...
	53A	" —Surplus profits, etc.	143	...	*1,264,237*	...
		Net Receipts	...		24,855,972	
		Interest on Debt	142	...	...	8,200,717
		India, State Railways Specific	142	52,782	...	...
	53A	" " India—State Railways Non-specific	142	4,589,697	...	...
		" " England, ditto	142	1,881,203	...	...
	53B	" " " E. I. Railway	144	329,541	...	...
	53C	" " " E. B. Railway	144	43,283	...	...
	53D	" " " North-Western (S. P. and D.) Railway	145	111,976	...	...
	53E	" " " Oudh and Rohilkhand Railway	145	322,566	...	...
	53F	" " " South Indian Railway	145	146,635	...	...
	53G	" " " Great Indian Peninsula Railway	146	224,319	...	...
	53H	" " " Bombay, Baroda and Central India Railway	146	385,084	...	...
	53J	" " " Madras and Southern Mahratta	146	113,631	...	...
	53A	Annuities in purchase of Railways	142	...	...	3,357,595
	53B	East Indian Railway	144	1,112,541	...	...
	53C	Eastern Bengal Railway	144	116,886	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	371,276	...	...
	53G	Great Indian Peninsula Railway	146	1,268,511	...	...
	53J	Madras & S. M. Railway	146	488,381	...	...
	53A	Sinking Funds	142	...	...	242,886
	53B	East Indian Railway	144	143,665	...	...
	53C	Eastern Bengal Railway	144	10,791	...	...
	53D	North-Western (Sind, Punjab and Delhi) Railway	145	88,430	...	...
	54	Interest chargeable against Companies on Advances	146	...	...	100,486
	55	Interest on Capital deposited by Companies	147	...	...	2,176,675
Subsidised Companies	56	Government share of Surplus Profits and Repayment of Advances of Interest	147	...	106,267	...
	57	Land and Subsidy	149	...	...	20,786
Miscellaneous Railway Expenditure.	58	Miscellaneous Charges and Surveys	152	...	...	294,997
				Total	24,962,239	14,394,142

No. 51.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1919.*	Net Receipts, 1918-1919 (page 141).	Percentage of Net Receipts in 1918-1919.	Percentage of Net Receipts in 1917-1918.	1916-1917.	1915-1916.	1914-1915.
		£	£					
	Imperial.							
State	Assam-Bengal	11,167,028	109,422	·98	1·06	1·01	·95	1·09
	Aden	35,202	—3,733	...	...	9·71	...	...
	Bengal Nagpur	28,638,387	2,104,940	7·35	6·94	6·18	5·40	5·06
	Bombay, Baroda and Central India	31,281,338	3,515,815	11·24	9·73	9·37	7·53	6·86
	Burma	14,121,362	907,893	6·43	5·28	5·51	4·36	4·76
	Eastern Bengal	25,482,152	1,046,885	4·11	3·89	4·49	3·80	3·13
	East Indian	(d)56,928,546	5,858,491	10·29	8·84	8·19	7·69	7·91
	Great Indian Peninsula (includes Indian Midland)	52,782,231	3,279,789	6·21	6·18	5·64	5·13	3·93
	Agra-Delhi Chord	992,127	127,066	12·81	10·61	9·55	8·40	8·20
	Baran-Kotah	328,914	6,110	1·86	1·67	2·58	2·38	1·63
	Bhopal	274,203	31,959	11·65	11·36	8·93	6·88	4·98
	Cawnpore Banda	534,323	8,107	1·52	1·62	1·91	2·04	...
	Jodhpur-Hyderabad (British Section)	302,150	70,203	23·23	23·72	13·90	10·50	9·85
	Lucknow-Bareilly	(e) 892,381	121,653	13·63	11·82	11·41	6·57	7·59
	Madras and Southern Mahratta	(c)26,789,495	(f)1,855,039	6·92	7·04	5·86	5·13	4·42
	Bezwada Extension	83,302	23,619	28·35	21·52	16·68	16·04	15·67

(a) The method of calculation by which the total is obtained is as follows :—

(1) *Purchased Railways*—

	£	£
Sterling capital issued by the companies before purchase.		
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
Bombay, Baroda and Central India	9,941,600	
Bengal Central	500,000	
Madras and Southern Mahratta (Madras Section)	12,402,430(b)	
Indian Midland	6,654,100	
		114,428,218

(2) *State Railways*—

	R	
Rupee expenditure to 31st March 1919 (page 273)	3,20,37,11,865	
Deduct half of R7,29,42,849 spent in 1918-1919 (page 272)	*3,64,71,424*	
	3,16,72,40,441	
at R15=£1		211,149,363

Dhone-Kurnool	67,889	4,055	5·97	4·61	5·45	5·30	4·04	
North Western	62,162,284	3,737,069	6·01	7·63	5·28	3·80	3·42	
Oudh and Rohilkhand	17,519,396	1,311,050	7·48	6·67	5·63	4·33	3·41	
South Indian	(g)14,770,873	1,345,734	9·11	9·09	7·23	6·60	5·20	
Tinnevelly-Quilon (British and Indian State Section)	1,081,704	53,705	4·96	2·94	2·59	2·48	1·64	
Tirhoot	5,331,320	457,005	8·57	6·07	7·90	6·81	7·36	
Provincial.								
Jorhat	73,453	297	·40	1·19	5·76	4·80	0·04	
TOTAL	351,640,560	(f)25,972,173						
Unopened lines stores, etc.	.....	1,904,559						
Private Companies:— Government payments	.....	4,430,957						
GRAND TOTAL		(a) 357,976,076						

(3) Companies' Railways—		
Sterling expenditure to 31st March 1919 (page 305)	£ 31,646,646	
Deduct—Half of £—582,682 spent in 1918-1919 (page 305)	—291,341	
	31,937,987	
Add—Assam-Bengal interest (in foot-note (a), page 304)	465,219	
Deduct—Capital stock of the Bengal Nagpur Railway held by the Secretary of State included in both (2) and (3) above, *vide* footnote (b) to account No. 79, page 304	4,711	
		32,398,495
TOTAL		357,976,076

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1919, half the outlay in the year 1918-1919.

(b) Madras and Southern Mahratta Railway proportion £8,108,489.
South Indian Railway proportion . . . £4,298,941.

(c) Includes £1,069,389 the capital of the section north of Katpadi taken over from the South Indian Railway and £1,224,000 representing cash received in respect of Mysore Railway Debenture Capital.

(d) Includes £ 450,606 representing outlay on South Behar Railway (*vide* Account No. 79, page 304).

(e) Excludes outlay to the extent of £200,000 share Capital of the Rohilkhand and Kumaon Railway Company included with Government payments to Private Companies.

(f) Excludes £127,441 share of net earnings paid to Mysore Durbar.

(g) Excludes £1,069,389, the Capital of the section made over to Madras and Southern Mahratta Railway—*vide* note (c) above.

No. 52.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		Rs.	Rs.	Rs.	Rs.
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Assam-Bengal	1	39,30,763	36,23,215	3,04,120	79,08,098
Aden	2	83,911	1,15,716	393	2,00,020
Bengal-Nagpur	3	1,87,32,964	4,18,89,175	13,19,231	6,19,41,370
Bombay, Baroda and Central India	4	3,73,47,372	5,64,28,926	9,16,155	9,46,92,453
Burma including extensions	5	1,07,92,201	1,78,44,585	7,60,019	2,93,96,805
Eastern Bengal	6	1,74,18,598	1,77,43,083	30,45,763	3,82,07,444
East Indian	7	4,08,58,271	8,86,54,766	48,83,202	13,43,96,239
Great Indian Peninsula	8	4,11,56,498	7,55,74,383	20,71,816	11,88,02,697
Agra Delhi Chord		24,42,059	19,55,588	53,306	44,50,953
Baran-Kotah		76,113	1,05,116	2,085	1,83,314
Bhopal		...	...	11,16,515	11,16,515
Cawnpore Banda		2,03,890	1,11,654	5,275	3,20,819
Jodhpur-Hyderabad (British Section)	9	8,56,024	10,33,962	1,00,458	19,90,444
Lucknow-Bareilly	10	...	...	31,54,295	31,54,295
Madras and Southern Mahratta System	11	2,49,07,758	3,28,29,734	10,03,638	5,87,41,130
Bezwada Extension		1,10,955	4,05,827	5,679	5,22,461
Dhone Kurnool		87,619	60,467	637	1,48,714
North Western	12	5,61,81,773	6,42,10,513	43,02,543	12,46,94,829
Oudh and Rohilkhand	13	1,47,13,560	1,58,96,488	23,38,887	3,29,48,935
South Indian System	14	1,81,81,580	1,55,99,897	21,09,502	3,58,90,979
Tinnevelly Quilon (British Section)		8,80,047	6,18,797	12,618	15,11,462
Tirhoot	15	...	...	1,09,19,483	1,09,19,483
TOTAL IMPERIAL.		28,96,11,947	43,47,01,892	3,84,25,620	76,21,39,459
PROVINCIAL.					
Assam.					
Jorhat	16	34,909	73,400	13,226	1,21,535
TOTAL STATE RAILWAYS		28,90,46,856	43,47,75,292	3,84,38,846	76,22,60,994
Total India converted into £ at R15=£1 £					**50,817,400**
Receipts in England.					
Rent of premises occupied by the East Indian Railway Company				230	
Bengal Nagpur Railway: Interest and Share of Surplus Profits on Government holding of the Company's Stock				365	
					595
Madras and Southern Mahratta Railway (Mysore):—Interest on capital deposited by Companies.					20,000
Total England £					20,595
GRAND TOTAL					50,837,995

EXPENSES of RAILWAYS in INDIA during the year 1918-19.

No. of Items.	Working Expenses.						Net Receipts.	Net Receipt converted in £ at Rs. 15 = £1
	Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
1	19,62,576	12,78,312	4,92,812	9,43,889	15,89,187	62,66,776	16,41,322	109,422
2	42,309	96,116	11,247	23,884	82,458	2,56,014	—55,994	—3,733
3	49,04,715	97,12,276	53,26,945	44,87,776	59,35,560	3,03,67,272	3,15,74,098	2,104,940
4	62,37,517	1,80,64,178	49,34,077	69,93,214	57,26,237	4,19,55,223	5,27,37,230	3,515,815
5	39,99,885	57,60,905	12,57,000	22,80,883	24,79,742	1,57,78,415	1,36,18,390	907,893
6	51,02,773	56,41,875	22,06,813	55,90,597	39,62,112	2,25,04,170	1,57,03,274	1,046,885
7	80,99,988	1,59,40,363	44,97,527	1,09,16,799	70,64,189	4,65,18,866	8,78,77,373	5,858,491
8	1,12,78,385	3,02,49,849	66,14,596	97,24,721	1,17,38,309	6,96,05,860	4,91,96,837	3,279,789
	4,21,171	11,29,839	2,46,436	3,63,300	3,84,223	25,44,969	19,05,984	127,066
	15,187	40,825	8,660	13,159	13,826	91,657	91,657	6,110
	...	...	...	...	6,37,130	6,37,130	4,79,385	31,959
	30,319	81,358	17,675	26,169	43,693	1,99,214	1,21,605	8,107
9	1,45,181	3,46,336	68,093	1,40,033	2,37,755	9,37,398	10,53,046	70,203
10	...	...	...	...	13,29,501	13,29,501	18,24,794	121,653
11	40,09,617	1,18,66,425	33,60,197	36,11,200	61,56,496	2,90,03,935	2,97,37,195	1,982,480
	33,429	55,868	16,222	30,284	32,376	1,68,179	3,54,282	23,619
	16,247	29,971	8,496	9,126	24,051	87,891	60,823	4,055
12	1,18,42,494	2,66,42,160	61,45,075	1,21,75,112	1,18,33,955	6,86,38,796	5,60,56,033	3,737,069
13	28,46,015	40,69,631	17,13,705	27,29,845	19,23,986	1,32,83,182	1,96,65,753	1,311,050
14	21,29,213	70,79,128	16,39,734	24,36,451	24,20,445	1,57,04,971	2,01,86,008	1,345,734
	...	...	...	...	7,05,884	7,05,884	8,05,578	53,705
15	...	...	...	...	40,64,400	40,64,400	68,55,083	457,005
	6,31,17,021	13,80,85,415	3,85,65,310	6,24,96,442	6,83,85,515	37,06,49,703	39,14,89,756	26,099,317
16	24,840	39,833	11,647	20,707	20,052	1,17,079	4,456	297
	6,31,41,861	13,81,25,248	3,85,76,957	6,25,17,149	6,84,05,567	37,07,66,782	39,14,94,212	26,099,614
						24,717,786	26,099,614	26,099,614
							595	595
							20,000	20,000
							20,595	20,595
						24,717,786	26,120,209	26,120,209

H.—Railway Revenue Accounts.

No. 53A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at R15=£1.	CHARGED Working Expenses.	Interest, Annuities and Sinking Funds chargeable in India and England.
STATE RAILWAYS.		Rs.	£	Rs.	Rs.
IMPERIAL.					
India, General.					
Assam-Bengal	1	79,08,098	527,207	62,66,776	54,77,736
Aden	2	2,00,020	13,335	2,56,014	18,385
Bengal Nagpur	3	6,19,41,370	(a) 4,129,790	3,03,67,272	1,57,34,073
Bombay, Baroda and Central India	4	9,46,92,453	6,312,830	4,19,55,223	1,74,70,065
Burma including extensions	5	2,93,96,805	1,959,787	1,57,78,415	68,55,028
Eastern Bengal	6	3,82,07,444	2,547,163	2,25,04,170	1,42,19,045
East Indian	7	13,43,96,239	(a) 8,959,979	4,65,18,866	3,74,91,257
Great Indian Peninsula	8	11,88,02,697	7,920,180	6,96,05,860	3,69,88,017
Agra-Delhi Chord		44,50,953	296,730	25,44,969	5,18,158
Baran-Kotah		1,83,314	12,221	91,657	1,71,782
Bhopal		11,16,515	74,434	6,37,130	1,43,208
Cawnpore-Banda		3,20,819	21,388	1,99,214	2,79,061
Jodhpur-Hyderabad (British Section)	9	19,90,444	132,696	9,37,398	1,57,804
Lucknow-Bareilly	10	31,54,295	210,286	13,29,501	7,47,338
Madras and Southern Mahratta	11	5,87,41,130	(a) 3,936,075	2,90,93,935	1,94,18,635
Bezwada Extension		5,22,461	34,831	1,68,179	43,505
Dhone-Kurnool		1,48,714	9,914	87,891	35,457
North-Western	12	12,46,94,829	8,312,989	6,86,38,796	3,51,38,348
Laki Pozu Tank		...	...	...	1,18,071
Nushki Extension		...	...	...	8,20,513
Tank Murtaza		...	...	...	28,133
Oudh and Rohilkhand	13	3,29,48,935	2,196,596	1,32,83,182	91,55,589
South Indian	14	3,58,90,979	2,392,732	1,57,04,971	66,82,935
Coonoor-Ootacamund		...	...	...	1,49,967
Dharmapuri-Hosur extension		...	...	...	74,185
Tinnevelly-Quilon (British Section)		15,11,462	100,764	7,05,884	91,952
Ditto (Indian State Section)		...	...	...	1,78,083
Tirhoot	15	1,09,19,483	727,965	40,64,400	27,84,650
Bilaspur Etawah	16	...	...	...	2,616
Frontier-Railway Reserve Material	17	...	...	...	19,413
Ganges Bridge, Kachla	18	...	...	...	2,661
Nagpur-Chhattisgarh depreciation account	19	...	...	...	22,877
Petroleum Operations, Baluchistan	20	...	...	...	4,150
Ranaghat-Bhagwangola	21	...	...	...	10,531
Sabarmati-Dholka	22	...	...	...	2,086
State Railway Stores	23	...	...	...	10,443
Southern Mahratta (depreciation on works)	24	...	...	...	18,351
Umaria Colliery (depreciation on works)	25	...	...	...	6,360
Vizagapatam-Raipur	26	...	...	...	8,532
Warora Colliery	27	...	...	...	36,260
TOTAL IMPERIAL		76,21,39,459	(a) 50,829,892	37,06,49,703	21,11,35,260
PROVINCIAL.					
Assam.					
Jorhat	28	1,21,535	8,103	1,17,079	38,362
United Provinces.					
United Provinces Railway (Distillery Siding)		...	...	...	1,769
TOTAL STATE RAILWAYS		76,22,60,994	(a) 50,837,995	37,07,66,782	21,11,75,391
Total in sterling (India figures converted at R15=£1) £		(a)50,837,995	(a) 50,837,995	24,717,786	(b) 14,078,359

(a) Includes:—

	£
East Indian Railway—Rent of premises occupied by the Company	230
Bengal Nagpur Railway—Interest and Share of Surplus Profits on Government holding	365
Madras and Southern Mahratta Railway (Mysore)—Interest on capital deposited by Companies	20,000
	20,595

(b) Interest:—

	India. Rs.	India, converted into £ at R15=£1. £	England. £	TOTAL. £
On Specific Debt	7,91,736	52,782	1,677,035	1,729,817
On Non-Specific Debt	6,88,45,455	4,589,697	1,881,203	6,470,900
	6,96,37,191	4,642,479	3,558,238	8,209,717
Annuities	...	...	3,357,595	3,357,595
Sinking Funds	...	...	242,886	242,886
Interest chargeable against Companies on Advances	2,88,544	19,236	81,250	100,486
Interest on Capital deposited by Companies	7,51,163	50,078	2,126,597	2,176,675
	7,06,76,898	4,711,793	9,366,566	14,078,359

of the GOVERNMENT in respect of RAILWAYS during the Year 1918-19.

UNDER EXPENDITURE HEADS.					NET GAIN OR LOSS TO GOVERNMENT.	
No. of Items.	Payments on account of Surplus Profits and share of net earnings.	Charges for Land.	Total Charges.	Total charges converted into £ at R15=£1.	Gain.	Loss.
	Rs.	Rs.	Rs.	£	£	£
1	...	...	1,17,44,512	782,967	...	255,760
2	...	...	2,74,399	18,293	...	4,958
3	20,22,026	...	4,81,23,371	3,208,225	921,565	..
4	18,56,890	..	6,12,82,178	4,085,479	2,227,351	...
5	21,46,910	...	2,47,80,353	1,652,024	307,763	...
6	...	...	3,67,23,215	2,448,214	98,949	...
7	37,81,877	...	8,77,92,000	5,852,800	3,107,179	...
8	10,02,459	...	10,75,96,336	7,173,089	747,091	...
	...	...	30,63,127	204,209	92,521	...
	...	...	2,63,439	17,563	...	5,342
	...	...	7,80,338	52,023	22,411	...
	...	...	4,78,275	31,885	...	10,497
9	...	...	10,95,202	73,014	59,682	...
10	1,26,608	...	22,03,447	146,896	63,390	...
11	63,18,815	...	5,52,41,385	3,682,759	253,316	...
	...	...	2,11,684	14,112	20,719	..
	...	...	1,23,348	8,223	1,691	...
12	...	...	10,37,77,144	6,918,476	1,394,513	...
	...	...	1,18,071	7,871	...	7,871
	...	...	8,20,513	54,701	...	54,701
	...	...	28,133	1,876	...	1,876
13	...	...	2,24,38,771	1,495,918	700,678	...
14	7,97,904	...	2,31,85,810	1,545,721	847,011	...
	...	...	1,49,967	9,998	...	9,998
	...	...	74,185	4,946	...	4,946
	96,726	...	8,94,562	59,638	41,126	...
	...	...	1,78,083	11,872	...	11,872
	...	...	...	...	...	...
15	3,13,336	...	71,62,386	477,492	250,473	...
16	...	...	2,616	174	...	174
17	...	...	19,413	1,294	...	1,294
18	...	...	2,661	177	...	177
19	...	..	22,877	1,525	...	1,525
20	...	...	4,150	277	...	277
21	...	...	10,531	702	...	702
22	...	...	2,086	139	...	139
23	...	...	10,443	696	...	696
24	...	...	18,351	1,223	...	1,223
25	...	..	6,360	424	...	424
26	...	...	8,532	569	...	569
27	...	...	36,260	2,417	...	2,417
	1,89,63,551	...	60,07,48,514	40,049,901	10,779,991	...
28	...	...	1,55,441	10,363	...	2,260
	...	...	1,769	118	...	118
	1,89,63,551	...	60,09,05,724	40,060,382	10,777,613	...
	1,264,237	...	40,060,382	40,060,382	10,777,613	..

	£
Net gain on State Railways as above	10,777,613
Add—Net receipts on account of Subsidized Railways, Accounts Nos. 56 and 57	85,481
Deduct—Miscellaneous Railway Expenditure, Account No. 58	294,997
TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3	10,568,097

No. 53B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1918-19, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT	Rs.	£	£	£
Interest on Debenture Stock	...	...	64,605	64,605
Interest on India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock and Debentures	...	...	280,732	280,732
Interest on 3½ per cent. rupee debt	3,736	249	...	249
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	—13,500	—13,500
Interest on India 2½ per cent. stock issued in redemption of portion of debentures and debenture stock	...	...	—2,296	—2,296
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	40,63,831	270,922	...	270,922
TOTAL INTEREST ON DEBT	40,67,567	271,171	329,541	600,712
SINKING FUNDS.				
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Sections 51 and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	143,665	143,665
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,167	849,167
Contribution towards management	...	...	1,374	1,374
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,112,541	1,112,541
TOTAL	40,67,567	271,171	1,585,747	1,856,918

No. 53C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES IN PURCHASE, during the Year 1918-19, of the EASTERN BENGAL RAILWAY (including the BENGAL CENTRAL RAILWAY).

	INDIA.	INDIA, CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	15,685	15,685
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	13,823	13,823
Interest on India 2½ per cent stock issued in redemption of portion of debentures and debenture stock	...	...	—171	—171
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	*1,04,31,413	695,428	...	695,428
TOTAL INTEREST ON DEBT	1,04,31,413	695,428	43,283	738,711
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	10,791	10,791
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,832	116,832
Contribution towards management	...	...	54	54
TOTAL ANNUITIES IN PURCHASE	...	...	116,886	116,886
TOTAL	1,04,31,413	695,428	170,960	866,388

*Excludes Rs. 12,23,232 interest on account of Lower Ganges Bridge.

No. 53D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, SINKING FUNDS and ANNUITIES in PURCHASE, during the Year 1918-19, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
North-Western Railway.				
Interest on India 3½ per cent. Stock issued in redemption of portion of Scinde Punjab and Delhi Railway Annuity	...	...	126,080	126,080
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—12,725	—12,725
Interest on India 2½ per cent. Stock issued in redemption of debentures and debenture stock	...	...	—1,379	—1,379
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	2,65,63,118	1,770,875	...	1,770,875
TOTAL INTEREST ON DEBT	2,65,63,118	1,770,875	111,976	1,882,851
SINKING FUNDS.				
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	88,430	88,430
ANNUITIES IN PURCHASE.				
Scinde, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	371,276	371,276
TOTAL	2,65,63,118	1,770,875	571,682	2,342,557

No. 53E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1918-19, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	—2,456	—2,456
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,276	309,276
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,814	10,814
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	4,932	4,932
Interest at 4 per cent. on Rampur Loan of Rs. 47,00,000	1,88,000	12,533	...	12,533
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	41,29,099	275,273	...	275,273
	43,17,099	287,806	322,566	610,372

No. 53F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1918-19, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	Rs.	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	19,13,835	127,589	...	127,589
TOTAL	19,13,835	127,589	146,635	274,224

No. 53G.—DETAILED STATEMENT of Charges for Interest on Debt and Annuities in Purchase, during the Year 1918-19, of the Great Indian Peninsula Railway.

	India.	India converted into £ at R15=£1.	England.	Total.
Interest on Debt.	Rs.	£	£	£
Interest on Debenture Stock	...	...	108,058	108,058
Interest on India 3½ per cent. Stock	...	...	18,364	18,364
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	97,897	97,897
Interest on India 3½ per cent. Bonds	...	...	...	...
Interest at 3·4818 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the outlay of the year	1,03,80,552	692,037	...	692,037
Total Interest on Debt	1,03,80,552	692,037	224,319	916,356
Annuities in Purchase.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,471	1,268,471
Contribution towards management	...	...	40	40
Total Annuities in Purchase	...	...	1,268,511	1,268,511
Total	1,03,80,552	692,037	1,492,830	2,184,867

No. 53H.—DETAILED STATEMENT of Charges for Interest on Debt, during the Year 1918-19, of the Bombay, Baroda and Central India Railway.

	India.	India converted into £ at R15=£1.	England.	Total.
Interest on Debt.	Rs.	£	£	£
Interest on India 3 per cent. Stock	...	...	326,449	326,449
Interest on India 3½ per cent. Stock	...	...	58,635	58,635
Interest at 4 and 4½ per cent. on Holkar and Scindia loans	6,00,000	40,000	...	40,000
Interest on Capital and Capital Advance Account and Stores and Stores Advance Account at 3·4818 per cent. on outlay to end of last year, *plus* half the outlay of the year	96,68,805	644,587	...	644,587
Total	1,02,68,805	684,587	385,084	1,069,671

No. 53J.—DETAILED STATEMENT of Charges for Interest on Debt, and Annuities in Purchase during the Year 1918-19, of the Madras and Southern Mahratta Railway.

	India.	India converted into £ at R15=£1.	England.	Total.
Interest on Debt.	Rs.	£	£	£
Interest on India 3½ per cent. Stock	...	...	31,315	31,315
Interest on India 3 per cent. Stock	...	...	64,816	64,816
Interest on India 3½ per cent. Bonds	...	...	17,500	17,500
Interest on State Expenditure on Capital Account at 3·4818 per cent. on outlay to end of last year, *plus* half the outlay of the year	41,64,025	277,602	...	277,602
	41,64,025	277,602	113,631	391,233
Annuities in Purchase.				
Annuity terminating in 1956 at the rate of £5-7-10·795 for every £100 Stock of the Company	...	...	488,381	488,381
Total	41,64,025	277,602	602,012	879,614

No. 54.—ABSTRACT ACCOUNT of Interest chargeable against Companies on Advance for the Year 1918-19.

Provinces and Railway Companies.	India.	India converted into £ at R15=£1.	England.	Total.
Imperial.	Rs.	£	£	£
India, General.				
Great Indian Peninsula	...	...	81,250	81,250
Lucknow-Bareilly	2,88,544	19,236	...	19,236
Total	2,88,544	19,236	81,250	100,486

No. 55.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES for the Year 1918-19.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	Rs.	£	£	£
India, General.				
Assam-Bengal	...	...	76,269	76,269
Bengal-Nagpur			414,311	414,311
Bombay, Baroda and Central India	...	...	95,000	95,000
Burma	4,70,677	31,379	112,500	143,879
East Indian	...	...	642,500	642,500
Great Indian Peninsula	...	...	199,750	199,750
Lucknow-Bareilly	(a)2,80,486	18,699	...	18,699
Madras and Southern Mahratta	...	...	414,962	414,962
South Indian	...	...	171,305	171,305
Ditto Extensions	...	...		
TOTAL	7,51,163	50,078	2,126,597	2,176,675

(a) Of this amount R2,58,064 represents interest on State share of joint debenture stock.

No. 56.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to IMPERIAL FUNDS during the Year 1918-19.

	IMPERIAL.
	R
INDIA—	
Re-payment of advances of interest Ahmedabad Dholka Railway	3,650
Government share of surplus profits of the Amritsar-Patti Kasur Railway	58,522
Ditto ditto of the Hardwar-Dehra Railway	90,998
Sale of Land, Bengal and North-Western and Tirhoot Railway	10,813
Ditto Nadiad Kapadvanj	450
Ditto Dasahara Jamalpurganj	48
Ditto South Bihar Railway	10,841
Ditto Tirutraipundi Vedranium	1,271
Ditto Rohilkund and Kumaon Railway Extension	383
Ditto Hardwar Dehra Railway	1,151
Relinquishment of Land—Mymensingh-Bhairab Bazar Railway	60
Ditto North-Western Railway—Branch Line Companies worked or under construction	541
Ditto Sara Sirajganj Railway	117
TOTAL INDIA R	1,78,845
Total India converted into £ at R15=£1 £	11,923
ENGLAND—	
Government share of Surplus Profits—	
Rohilkund and Kumaon Railway	7,313
Southern Punjab Railway	87,031
TOTAL ENGLAND	94,344
GRAND TOTAL RECEIPTS £	106,267

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19.

IMPERIAL.	
India, General.	
Assam Bengal Railway—Branch Line Companies worked or under construction—	
Chaparmukh Sylghat	---
Katakhal-Lala Bazar	33
Bengal and North-Western Railway	44,035
Great Indian Peninsula Railway—Branch Line Companies worked or under construction—	
Murtajapur-Yeotmal	144
North-Western Railway—Branch Line Companies worked or under construction—	
Jacobabad-Kashmore	31,432
Nawashah-Jaijon extension	94
Phagwara Rahon	613
Jullandhar Mukerain	
Sialkot-Narowal	—888
Satlej Valley	47
South Indian Railway—Branch Line Companies worked or under construction—	
Suramanglam-Salem	382
Tiruturaipundi-Vedaraniam	337
Tinnevelly-Tiruchendur	1,013
Railways under the audit of Government Examiner, Assam Bengal Railway—	
Mymensingh Bhairab Bazar	27,830
Arakan Light Railway	3,279
Railways under the audit of Government Examiner, Bombay, Baroda and Central India Railway—	
Gujarat Railways	84,250
Railways under the audit of Government Examiner, East Indian Railway—	
Ahmadpur-Katwa	1,756
Burdwan-Cutwa	2,943
Bankura-Damodar River	64,973
Dasghara-Jamalpurganj	124
Delhi-Umbala-Kalka	4,459
Futwa-Islampur	364
Railways under the audit of Government Examiner, Great Indian Peninsula Railway—	
Barsi Light	6,056
Pachora-Jamner	233
Railways under the audit of Government Examiner, Rohilkund and Kumaon Railway—	
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel	5,000
Carried over	2,77,794

No. 57.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY and ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the year 1918-19—*concld.*

IMPERIAL—*contd.*	
India, General—contd.	R
Brought forward	2,77,794
Railways under the Audit of Chief Examiner, Eastern Bengal Railway—	
Darjeeling-Himalayan	1,179
Kalighat Falta	7,681
Khoolna-Bagirhat	10,005
Sara-Sirajgunj	5,025
TOTAL IMPERIAL	3,01,684
PROVINCIAL.	
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (United Provinces)	5,000
Dibru-Sadiya (Assam)	5,112
TOTAL PROVINCIAL	10,112
GRAND TOTAL	3,11,796
Grand Total converted into £ at R15=£1 £	20,786

No. 58.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the Year 1918-19.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.		Amount.
IMPERIAL.		
India, General.		
ESTABLISHMENT.		
Office of the Railway Board, Government Inspectors of Railways, Superintendent, Local Manufactures, and Metallurgical Inspectors and their Establishments, Salaries, Travelling Allowances and Contingencies		R 9,82,924
Mining Engineer and Coal Controller		—1,45,828
Government Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		2,52,092
Surplus Establishment and Miscellaneous charges		3,47,435
Office of Accountant General, Railways		1,73,798
Accountant General, Railway's office auxiliary account		36,23,230
		52,33,651
Deduct—Contribution for Government Supervision, Audit and Control recoverable from Companies:	R	
Assam-Bengal	69,601	
Bengal-Nagpur	2,16,281	
Bengal and North-Western	83,655	
Bombay, Baroda and Central India	2,83,266	
Burma	1,29,292	
East Indian	2,21,492	
Great Indian Peninsula including Indian Midland	2,64,283	
Rohilkund-Kumaon	22,884	
Madras and Southern Mahratta	2,27,843	
South Indian	1,28,123	
		—16,46,720
NET		35,86,931
Carried over		35,86,931

No. 58.—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1918-19– *contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.	R
Brought forward	35,86,931
Assam Bengal Railway—	
Chittagong Maungdaw	30,368
Farkating Badulipara	4,733
Mangdaw Akyab	51,840
Patkai Range	7,004
Rajpur Srimuddi	3,704
Thoriaghat Madhupur and Tarapunji Ishmati	2,141
Bengal Nagpur Railway—	
Guramahisani Branch Extension	—4,703
Kolhan Keonjhur	28,371
Lohardagga Neterhaut Plateau	295
South Karanpura Coal Field	9,225
Venkatanagar Koria Coal Field	23,859
Vizagapatam Harbour Survey	5,110
Bombay, Baroda and Central India Railway—	
Luni Cawnpore	4,727
Nadiad Kaira	408
Re-demarcation of land in Baroda territory	1
Burma Railways—	
Namtu Railway Connection Survey	27,090
Pyinmana Magwe	21,224
East Indian Railway—	
Kasta Coal Field Railway Survey	13,000
Sainthia Berhampore Bhairamara	622
Eastern Bengal Railway—	
Navadip Santipur	455
Bisnath-Birnagar Railway	499
Diamond Harbour Kakdwip	—204
Dinajpur Purnea	35,065
Faridpur Bhanga	84
Jessore Faridpur	1
Kalingpong Gangtok	9,794
Khulna Dum-Dum	27
Kolapotta Baduria	204
Magrahat-Kakdwip	7,535
Mymensingh Jamalpur Barasiganj	21,340
Nattore Nischindipur	—3
Parbatipur Bonapara	12,742
Pandu Shillong	48,396
Rampur Boalia Nattore	1,662
Serajganj Ferry Service	3,389
Santahar Dinajpur	1,002
Tangi Tangail Jamalpur	406
Teesta Kurigram	1,446
Great Indian Peninsula Railway—	
Warora Rajur Pisgaon	7,193
	3,80,052
Carried over	35,86,931

No. 58—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1918-19—*contd.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
	R
SURVEYS, ETC.—*contd.*	
Brought forward	35,86,931
	3,80,052
Jodhpur Hyderabad Railway—	
Charrod Station	295
Reservoir at Hissar	16
Lucknow Bareilly Railway—	
Ramnagar Mohan-Kumaria	7,949
Tanakpur Baramdeo	950
Madras and Southern Mahratta Railway—	
Hubli Sirsi	1,286
Koregaon Satara	529
North Western Railway—	
Chiniot Bhagatanwalla	269
Dina Sultanpur	74
Fatehjang Khour	9,310
Frontier Railway Reserve	7,653
Jaranwalla Raewind	428
Khushab Sangla hill	2
Ludhiana Kalka	57
Mess House at Kingsway	25,886
Ratta Pira Pejowali	—939
Sargodha Bhera	447
Oudh and Rohilkhand Railway—	
Agra Karachi	97,136
South Indian Railway—	
Attur-Chinnasalema Tirumandora	295
Arni-Padalam Madurantakam	—34
Erode-Nanjangode	1,254
Jayankonda-Sholapuram Trichinopoly	—469
Kollangode-Trichur	—823
Mangalore Panemangalore	—66
Palakoda Salem Karur	121
Pollachi-Palghat	—38
Shoranur Manantoddy	33,027
Virudupati Tenkasi	355
Surveys under the Audit Officer, Nushki Extension Railway—	
Nushki Extension Reconnaissance	2,50,336
Surveys under the Audit of Govt. Examiner, Assam Bengal Ry.—	
Dibru Khowang	—104
Khowang-Lakwa reconnaissance	—67
Carried over	8,15,187
	35,86,931

No. 58—ACCOUNT of Miscellaneous Railway Expenditure, for the Year 1918-19—*concld.*

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Amount.
SURVEYS, ETC.—*contd.*	R
Brought forward	35,86,931
Surveys under the Audit of Govt. Examiner, Bombay, Baroda and Central India Ry.—	8,15,187
Jamnagar Dwarka	7,263
Jamnagar to Kambalia and Salaya	2,325
Khambalia to Wadala or Jam Jodhpur	4,979
Porbander-Kuranga	5,869
Surveys under the Audit of Govt. Examiner, Bengal Nagpur Ry.—	
Jagatpur Kendrapara	1,179
Surveys under the Audit of Govt. Examiner, Great Indian Peninsula Ry.—	
His Highness the Nizam's Guaranteed State Railway	1,472
Surveys under the Audit of Govt. Examiner Madras and Southern Mahratta Ry.—	
Mysore and West Coast Railway	—818
„ Coorg District Railway Survey	—8
Total Surveys, etc.	8,37,448
TOTAL IMPERIAL	44,24,379
PROVINCIAL.	
United Provinces—	
Izatnagar to Maheshpur Utaria	244
Assam—	
Assam Light	327
Total provincial	571
GRAND TOTAL R	44,24,950
Grand Total converted into £ at R15= £1 £	294,997

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1918-19.

Section J.—Irrigation.

Revenue £5,346,507. Expenditure £3,946,829.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works	59	Direct receipts	158	...	3,139,418	...
	60	Working Expenses (Abstract Account)	159	...	...	1,423,080
	60A	" " (Detailed Account)	164	1,423,080	...	...
	60B	Capital Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	165	...	...	...
	61	Portion of Land Revenue due to Irrigation (See also Account No. 15A)	166 to 171	...	1,904,477	...
	61	Statement of Financial Results	166 to 171	...	...	1,539,404
	61	Interest on Debt				
Minor Works and Navigation	62	Gross Receipts	179	...	302,612	...
	62A	Summary of Receipts from Minor Works and Navigation	180	302,612	...	...
	63	Expenditure (Abstract Account)	183	...	...	984,345
	63A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	189	106,377	...	...
	63B	Detailed Account of Expenditure against Revenue Account from Imperial and Provincial Funds	193	137,137	...	...
				Total	5,346,507	3,946,829

No. 59.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19.

	Direct Receipts during the year.											
	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.												
North-West Frontier.												
Lower Swat River Canal	5,33,093	...	142	...	2,608	...	40,406	...	1,898	796	2,301	5,81,244
Upper " " "	4,13,855	...	176	...	...	...	9,499	...	3,929	203	15,174	4,42,836
Paharpur Canal	27,502	...	...	...	48	...	...	...	...	...	68	27,618
Kabul River Canal	1,71,966	...	874	...	818	...	40,747	...	296	...	1,859	2,16,560
TOTAL	11,46,416	...	1,192	...	3,474	...	90,652	...	6,123	999	19,402	12,68,258
Madras.												
Nagavalli River Project	...	...	...	...	...	360	...	...	215	...	377	952
Godavari Delta System	...	...	1,913	788	3,699	24,216	...	1,11,532	459	302	12,841	1,55,750
Kistna Delta "	...	...	581	...	7,151	30,860	...	74,680	1,948	2	2,974	1,18,196
Cauvery Delta "	...	...	357	...	5,385	2,827	...	...	667	...	1,897	11,133
Pennar Anicut "	...	...	...	...	...	2,024	...	...	524	...	...	2,548
Srivaikuntam Anicut System	...	...	...	959	516	2,855	...	...	375	...	243	4,948
Kurnool-Cuddapah Canal	...	...	...	658	635	4,846	...	1,348	1,578	...	3,807	12,872
Barur Tank	...	...	...	...	...	1,372	...	...	29	...	287	1,688
Periyar Project	...	...	...	...	1,669	5,882	...	345	517	...	9,083	17,496
Rushikulya Project	...	...	150	...	309	769	...	...	154	...	...	1,382
Cheyeru Anicut	...	...	...	...	1,857	...	...	...	46	...	...	1,903
Poiney Anicut	...	...	...	...	616	...	...	...	14	...	...	630
Lower Coleroon Anicut	...	...	...	...	2,336	1,128	...	...	147	...	1,245	4,856
Shatiatope Anicut	...	...	...	...	655	14	...	...	68	...	1	738
Tirukkoyllur Anicut	...	...	...	...	1,006	25	...	...	35	...	34	1,100
Divi Pumping Project	...	...	...	...	8	847	...	...	368	...	98	1,321
	...	...	3,001	2,405	25,842	78,025	...	1,87,905	7,144	304	32,887	3,37,513
Deduct—Provincial share under the Contract	...	...	*1,501*	*1,202*	*12,921*	*39,013*		*93,953*	*3,572*	*152*	*16,443*	*1,68,756*
TOTAL	...	...	1,500	1,203	12,921	39,013	...	93,952	3,572	152	16,444	1,68,757
Bombay.												
Desert Canal	64,956	...	...	...	61	693	...	...	319	1,931	1,229	69,189
Unharwah	234	...	...	...	28	155	...	...	...	660	—298	781
Begari Canal	18,783	...	...	...	21	1,718	...	...	15	1,988	835	23,360
Mahiwah	40	...	...	...	30	177	...	...	13	74	307	641
Dad Canal	640	...	...	...	715	27	...	...	549	...	282	2,213
Nasrat Canal	—20	...	...	...	450	8	...	...	544	...	416	1,398

Eastern Nara Works	4,020	...	222	...	2,506	8,362	...	1,262	84	2,039	3,871	22,366
Jamrao Canal	2,057	...	86	...	787	5,791	...	...	665	15,424	7,129	31,939
Hathmati and Kharicut Canal	36,002	...	5	575	7	2,088	...	...	1	..	2,537	41,215
Lower Panjhra River Works	13,262	...	...	...	250	1,813	...	...	8	...	388	15,721
Kadva River Works	41,039	...	7	...	...	2,539	...	...	6	22	613	44,226
Pravara River Works—Lakh Canal	1,450	...	7	...	125	277	...	...	1	81	...	1,941
Nira Canal and Shetphal Tank	2,09,046	...	59	6	837	3,302	...	...	395	204	2,356	2,16,205
Mutha Canals and Matoba Tank	80,500	...	2,079	2,55,812	2,698	1,194	...	403	118	1,974	11,219	3,55,997
Mhaswad Tank	23,910	...	34	...	1,269	1,235	...	...	30	...	4,109	30,587
Ekruk Tank	31,152	...	76,726	...	1,153	4,734	...	...	5	...	1,294	1,15,064
Krishna Canal	29,783	...	...	...	...	464	...	...	119	...	8	30,374
Pravara Canals Project	14,526	...	49	...	421	...	...	...	132	30	85	15,243
Chankapur Tank (Girna left Bank Canal)	20,296	...	...	...	...	5	...	...	1	...	124	20,426
Godavari Canal	2,02,022	...	1,096	...	667	290	...	...	747	242	7,106	2,12,170
	7,93,698	...	80,370	2,56,393	12,025	34,872	...	1,665	3,752	24,669	43,612	12,51,056
Deduct—Provincial share under the Contract	*3,96,849*	...	*40,185*	*1,28,197*	*6,012*	*17,436*	...	*833*	*1,876*	*12,334*	*21,806*	*6,25,528*
TOTAL	3,96,849	...	40,185	1,28,196	6,013	17,436	...	832	1,876	12,335	21,806	6,25,528
Bengal.												
Midnapore Canal	1,61,571	...	250	...	82	122	...	49,440	838	...	23,808	2,36,111
Tidal Canal	...	...	...	...	39	517	...	66,957	28	...	1,223	68,764
	1,61,571	...	250	...	121	639	...	1,16,397	866	...	25,031	3,04,875
Deduct—Provincial share under the Contract	*80,786*	...	*125*	...	*60*	*320*	...	*58,198*	*433*	...	*12,516*	*1,52,438*
TOTAL	80,785	...	125	...	61	319	...	58,199	433		12,515	1,52,437
United Provinces of Agra and Oudh.												
Ghori Nadi scheme	3,002	...	...	...	89	...	...	...	...	...	...	3,091
Majhgawan Tank	9,976	...	3	...	214	...	...	...	...	...	25	10,218
Betwa Canal	3,02,729	...	148	...	3,399	...	...	...	1,901	...	280	3,08,457
Ken Canal	1,51,457	...	51	50	2,839	...	...	...	831	...	2,946	1,58,174
Dassan Canal	96,278	...	102	...	1,489	...	...	...	717	...	589	99,175
Pahuaj and Garhmau Canal	12,014	...	22	1,245	398	...	...	...	...	...	384	14,063
Ghaggar Canal	2,414	...	...	...	897	...	...	...	942	...	1,747	6,000
TOTAL	5,77,870	...	326	1,295	9,325	...	...	...	4,391	...	5,971	5,99,178
Carried over	22,01,920	...	43,328	1,30,694	31,794	56,768	90,652	1,52,983	16,395	13,486	76,138	28,14,158

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1918-19—*continued.*

	Water rates.	Owner's rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	22,01,920	...	43,328	1,30,694	31,794	56,768	90,652	1,52,983	16,395	13,486	76,138	28,14,158
Punjab.												
Upper Jhelum Canal	7,57,971	...	1,178	...	1,105	...	...	...	5,512	1,200	33,577	8,00,543
Western Jumna Canal, including Sirsa Branch	24,96,630	...	20,240	...	36,868	737	4,053	66,117	7,330	1,722	23,634	26,57,331
Upper Bari Doab Canal	37,52,367	...	32,481	66	37,449	5,193	1,23,842	...	8,061	1,695	4,61,192	44,22,346
Sirhind Canal	24,75,310	...	25,187	1,215	38,961	2,070	1,32,219	11,418	5,679	2,133	77,123	27,71,315
Lower Chenab Canal	88,37,118	(a)2,403	22,638	3,299	29,457	1,111	16,084	317	12,350	3,392	18,899	89,47,068
Upper Sutlej Inundation Canal	5,41,947	...	82	...	2,223	416	...	...	1,290	505	6,472	5,52,935
Lower Jhelum Canal	26,17,774	...	10,584	967	6,815	629	31,158	...	6,071	622	8,439	26,83,059
Sidhnai Canal	6,05,034	46	314	...	1,626	250	...	...	258	441	1,586	6,09,555
Indus Inundation Canal	1,11,464	...	18	...	3,020	53	...	...	911	156	84,895	2,00,517
Upper Chenab Canal	18,30,024	(a)5,113	686	...	490	328	...	...	5,349	1,761	30,433	18,74,184
Lower Bari Doab Canal	21,00,726	(a)159	22,446	...	6,492	335	...	...	7,284	1,895	68,400	22,07,737
	2,61,26,365	7,721	1,35,854	5,547	1,64,506	11,122	3,07,356	77,852	60,095	15,522	8,14,650	2,77,26,590
Deduct—Provincial share under the Contract	*1,30,63,183*	*3,861*	*67,927*	*2,773*	*82,253*	*5,561*	*1,53,678*	*38,926*	*30,047*	*7,761*	*4,07,325*	*1,38,63,295*
TOTAL	1,30,63,182	3,860	67,927	2,774	82,253	5,561	1,53,678	38,926	30,048	7,761	4,07,325	1,38,63,295
Burma.												
Yew Canal	65,090	...	...	...	45	50	...	...	1,447	...	1,333	67,965
Twante Canal	...	...	...	...	...	...	...	4,28,927	...	...	1,145	4,30,072
Mandalay Canal	3,88,239	...	...	...	230	5,634	...	...	923	...	154	3,95,180
Shwebo Canal	7,20,163	...	...	...	...	236	...	...	1,997	...	170	7,22,566
Mon Canal	3,17,415	...	22	...	...	5,672	...	...	2,776	...	345	3,26,230
TOTAL	14,90,907	...	22	...	275	11,592	...	4,28,927	7,143	...	3,147	19,42,013
Bihar and Orissa.												
Orissa Project	4,76,576	...	164	...	9,372	1,375	...	71,392	96	...	27,827	5,86,802
Sone Project	18,73,036	...	1,513	...	5,503	1,532	1,410	28,393	7,942	284	77,217	19,96,830
Dhaka Canal	20,000	...	2	...	15	1,512	...	...	151	...	457	22,137
Tribeni Canal	1,24,686	...	...	...	17	1,263	...	...	899	...	1,320	1,28,185
	24,94,298	...	1,679	...	14,907	5,682	1,410	99,785	9,088	284	1,06,821	27,33,954
Deduct—Provincial share under the Contract	*12,47,149*	...	*839*	...	*7,454*	*2,841*	*705*	*49,893*	*4,544*	*142*	*53,410*	*13,66,977*
TOTAL	12,47,149	...	840	...	7,453	2,841	705	49,892	4,544	142	53,411	13,66,977

Central Provinces.												
Asola Mendha Tank	27,148	...	77	..	...	181	...	...	162	...	658	28,226
Wara Tank	4,026	...	6	...	...	97	...	...	15	...	36	4,180
Jamania Tank	14,676	...	...	...	...	182	...	...	...	...	64	14,922
Khairbanda Tank	13,899	...	...	...	...	138	...	...	...	...	124	14,161
Chandpur Tank	14,671	...	12	...	...	589	...	...	4	...	255	15,531
Hargahan Tank	3,354	...	...	...	..	35	..	...	...	...	434	3,823
Khairadatan Tank	1,780	...	...	...	...	...	...	...	...	...	208	1,988
Kusrangi Tank	1,891	...	...	...	...	...	...	...	...	...	175	2,066
Pindraon Tank	2,324	...	...	...	..	...	...	...	...	...	136	2,460
Chorkamara Tank	6,133	...	56	...	...	381	...	...	247	...	495	7,312
Tandula Canal	2,629	...	29	...	7	100	...	...	...	24	—95	2,694
Marowda Tank	5,121	...	114	...	...	54	...	...	...	...	362	5,651
Khapri-Aranda Tank	14,658	...	12	...	...	6	...	...	...	...	278	14,954
Bainakheri Kurud Tank	1,269	...	...	...	...	14	...	...	...	...	...	1,283
Khola Tanke	829	...	...	...	...	10	...	...	...	...	...	839
Ramtek Reservoir	22,603	...	927	...	...	1,373	...	...	136	...	1,109	26,148
Kaftanjheri Tank	2,787	...	...	...	...	80	...	...	156	...	45	3,068
Bodulksasa Tank	21,369	...	23	...	...	179	...	...	37	...	128	21,736
Mahanadi Canal	25.018	...	...	...	...	1,083	...	...	302	...	971	27,374
Waingunga Canal	83,968	...	...	...	...	782	...	...	728	...	726	86,204
Rumal Tank	3,635	...	12	...	...	78	...	...	26	...	30	3,781
Berar Kalan Tank with Mohari feeder	4,578	...	11	...	...	76	...	...	44	...	205	4,914
Kukerdehi Tank	3,416	...	...	...	...	...	...	...	...	...	46	3,462
Ghorajhori Tank	17,695	...	112	...	...	368	...	...	110	2	110	18,397
Khairee Tank	382	...	...	...	...	54	...	...	...	5	19	460
Naleshwar Tank	6,269	...	...	...	...	142	...	11	86	1	46	6,555
TOTAL	3,06,128	...	1,391	...	7	6,002	...	11	2,053	32	6,565	3,22,189
TOTAL IMPERIAL	1,83,09,286	3,860	1,13,508	1,33,468	1,21,782	82,764	2,45,035	6,70,739	60,183	21,421	5,46,586	2,03,08,632
Carried over Imperial	1,83,09,286	3,860	1,13,508	1,33,468	1,21,782	82,764	2,45,035	6,70,739	60,183	21,421	5,46,586	2,03,08,632

(a) Recoveries by Civil Department.

No. 59.—ACCOUNT of Direct Receipts from Major Irrigation Works credited to Imperial and Provincial Funds during the Year 1918-19—*continued.*

	Water rates.	Owner's rates	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Brought forward—Imperial	1,33,09,286	3,860	1,13,508	1,33,468	1,21,782	82,764	2,45,035	6,70,739	60,183	21,421	5,46,586	2,03,08,632
Provincial.												
Madras.												
Provincial share under the Contract	...	...	1,501	1,202	12,921	39,012	...	93,953	3,572	152	16,443	1 68,756
Bombay.												
Provincial share under the Contract	3,96,849	...	40,185	1,28,197	6,012	17,436	...	833	1,876	12,334	21,506	6,25,528
Bengal.												
Provincial share under the Contract	80,786	...	125	...	60	320	...	58,198	433	...	12,516	1,52,438
United Provinces of Agra and Oudh.												
Ganges Canal	43,92,484	41,488	5,250	1,600	90,745	...	76,791	5,108	5,420	6,262	29,235	46,54,383
Lower Ganges Canal	33,76,538	13,651	23,138	...	51,768	1,402	6,455	4,774	4,716	4,417	29,324	35,16,183
Agra Canal	6,17,835	36,847	13,731	...	23,120	...	3,940	...	1,286	2,360	4,073	7,03,192
Eastern Jumna Canal	14,36,566	5,217	689	...	23,889	...	21,662	...	1,063	1,930	9,425	15,00,441
Dun Canal	75,708	4,697	15,512	...	800	...	25,301	...	...	45	157	1,22,220
Bijnor Canal	48,637	705	...	...	1,209	...	...	...	189	794	109	51,643
Gorai Canal	57,186	...	41	...	240	...	...	..	...	30	84	57,581
TOTAL	1,00,04,954	(a) 1,02,605	58,361	1,600	1,91,771	1,402	1,34,149	9,882	12,674	15,838	72,407	1,06,05,643
Punjab.												
Provincial share under the Contract	1,30,63,183	(b) 3,861	67,927	2,773	82,253	5,561	1,53,678	38,926	30,047	7,761	4,07,325	1,38,63,295
Bihar and Orissa.												
Provincial share under the Contract	12,47,149	...	839	...	7,454	2,841	705	49,893	4,544	142	53,410	13,66,977
Total Provincial	2,47,92,921	1,06,466	1,68,933	1,33,772	3,00,471	66,572	2,88,532	2,51,685	53,146	36,227	5,83,907	2,67,82,637
GRAND TOTAL	4,31,02,207	1,10,326	2,82,446	2,67,240	4,22,253	1,49,336	5,33,567	9,22,424	1,13,329	57,648	11,30,493	4,70,91,269
											Grand Total converted into £ at R15=£1 £	3,139,418

(a) Recoveries by the Civil Department.
(b) Rs. 3,838 by Civil Department.

No. 60.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1918-19.

	Imperial.										Provincial.							Grand Total.
	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Total.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Bihar and Orissa.	Total.	
Working Expenses and Maintenance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Extensions and Improvements	70,160	98,822	50,844	614	5,425	3,56,665	47,921	51,476	5,136	6,87,063	98,821	50,844	614	80,843	3,56,665	51,476	6,39,263	13,26,326
Maintenance and Repairs	3,55,490	6,05,208	5,22,018	71,696	2,30,954	21,51,947	3,38,112	2,66,030	2,04,588	47,46,043	6,05,209	5,22,019	71,696	11,20,699	21,51,948	2,66,030	47,37,601	94,83,644
Establishment	3,89,151	3,15,691	3,78,143	41,600	2,22,359	25,99,043	3,36,103	3,90,816	1,87,736	48,60,642	3,15,691	3,78,143	41,600	17,36,937	25,99,043	3,90,815	54,62,229	1,03,22,871
Tools and Plant	16,055	11,657	2,064	1,497	—46,602	38,382	—7,560	7,735	13,973	37,201	11,657	2,064	1,497	81,604	38,382	7,736	1,42,940	1,80,141
Refunds of Revenue	363	956	521	135	723	5,601	99	1,424	828	10,650	955	520	135	13,929	5,600	1,423	22,562	33,212
Total	8,31,219	10,32,334	9,53,590	1,15,542	4,12,859	51,51,638	7,14,675	7,17,481	4,12,261	1,03,41,599	10,32,333	9,53,590	1,15,542	30,34,012	51,51,638	7,17,480	1,10,04,595	2,13,46,194
																	Total converted into £ at R15=£1 . £	1,423,080

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1918-1919.

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial.												
North-West Frontier.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Lower Swat River Canal	32,317	64,961	86,637	3,669	61	1,87,645	2,52,468	11,98,392	22,38,594	44,529	5,913	37,40,396
Upper Swat River Canal	23,833	2,01,417	2,10,664	8,496	282	4,44,692	40,392	8,35,051	5,37,847	32,829	400	14,46,519
Kabul River Canal	9,268	43,120	46,661	1,976	20	1,01,045	3,06,925	7,87,183	6,08,201	29,228	6,060	17,37,597
Paharpur Canal	4,742	45,992	45,189	1,914	...	97,837	37,380	3,38,447	2,23,390	10,474	1,521	6,11,212
Deduct—Outlay on Kabul River Canal met from grant under "43—Minor Works and Navigation" (*Vide* Account No. 63-B)	...	...	...	...	...	...	*74,391*	*2,06,645*	*2,56,597*	*3,392*	*2,361*	*(a) 5,43,386*
Total	70,160	3,55,490	3,89,151	16,055	363	8,31,219	5,62,774	29,52,928	33,51,435	1,13,668	11,533	69,92,338
Madras.												
Nagavalli River Project	12,668	13,242	9,641	624	106	36,281	15,123	1,08,445	48,160	987	151	1,72,766
Godavari Delta System	91,818	3,48,854	1,76,136	9,830	416	6,27,054	14,19,819	1,46,02,632	1,12,43,569	26,64,519	19,337	2,99,49,876
Kistna Delta System	26,789	3,10,300	1,70,234	5,220	922	5,13,465	11,78,535	1,12,99,942	88,33,013	18,86,934	24,502	2,32,22,926
Cauvery Delta System	13,286	84,722	38,947	1,320	245	1,38,520	11,60,788	—6,65,186	18,11,282	—32,427	1,559	22,76,016
Penner River Canals System	—939	34,810	6,694	176	...	40,741	1,47,158	9,53,179	10,45,414	13,018	1,876	21,60,645
Srivaikuntam Anicut System	1,581	10,540	5,481	96	...	17,698	91,898	6,18,512	4,41,889	2,862	665	11,55,826
Kurnool Canal	46,136	83,098	84,231	1,322	128	2,14,915	4,53,287	30,10,076	12,41,753	1,05,355	14,368	48,24,839
Barur Tank Project	233	5,067	1,750	40	...	7,090	25,222	1,16,671	54,768	274	53	1,96,988
Rushikulya Project	61	39,582	14,751	955	3	55,352	99,338	9,21,541	2,32,601	23,951	82	12,77,513
Periyar Project	84	72,630	32,876	575	85	1,06,250	2,10,778	15,66,582	7,40,122	71,706	1,064	25,90,252
Poiney Anicut	—554	10,938	4,022	151	...	14,557	90,387	5,68,559	1,91,082	197	461	8,50,686
Cheyeru Anicut	4,085	31,113	13,634	510	...	49,342	1,17,468	7,83,656	2,45,955	810	832	11,48,721
Tirukkoylur Anicut	11	16,700	6,473	242	...	23,426	1,00,834	5,53,221	1,83,295	61	303	8,37,714
Lower Coleroon Anicut	—874	68,402	26,158	978	6	94,670	3,20,028	14,69,828	5,60,279	1,191	226	23,51,552
Divi Pumping Project	1,757	64,603	33,512	1,027	...	1,00,899	11,503	4,93,473	1,86,403	58,549	15	7,49,943
Shatiatope Anicut	1,501	15,316	6,516	243	...	23,576	77,327	6,61,065	2,30,398	531	249	9,69,570
Venkatapuram Tank	...	500	326	5	...	831	...	500	326	5	...	831
	1,97,643	12,10,417	6,31,382	23,314	1,911	20,64,667	55,19,493	3,70,62,696	2,72,90,209	47,98,523	65,743	7,47,36,664
Deduct—Provincial share under the Contract	*98,821*	*6,05,209*	*3,15,691*	*11,657*	*955*	*10,32,333*	*9,74,590*	*58,45,854*	*46,06,432*	*7,12,935*	*9,643*	*1,21,49,454*
" Provincial outlay on canals now classed as Productive (*Vide* Account No. 63-B)	...	...	...	...	...	...	*5,92,573*	*27,61,264*	*7,68,488*	*1,702*	*61*	*(b)41,24,088*
Total	98,822	6,05,208	3,15,691	11,657	956	10,32,334	39,52,330	2,84,55,578	2,19,15,289	40,83,886	56,039	5,84,63,122

Bombay.												
Desert Canal	2,950	58,607	26,223	—1,401	...	86,379	2,51,903	24,48,609	5,63,768	24,408	7,245	32,95,933
Unharwah Canal	3,191	24,321	11,720	—626	...	38,606	1,43,958	7,62,417	1,56,342	6,438	...	10,69,155
Begari Canal	8,826	89,998	45,152	—2,417	...	1,41,559	3,54,759	32,31,543	8,38,609	33,050	1,751	44,59,712
Mahiwah Canal	2,107	38,024	38,419	—2,308	184	1,26,426	96,441	7,06,228	58,487	8,245	184	8,64,585
Eastern Nara Works	25,782	1,40,498	96,559	73	...	2,62,912	4,86,224	39,39,640	16,38,917	48,723	8,042	61,21,546
Dad Canal	1,485	73,539	56,995	737	375	1,33,131	—10,957	11,15,313	2,95,787	10,513	458	14,11,114
Nasrat Canal	4,075	68,674	50,618	691	...	1,24,058	70,297	10,47,956	3,08,304	9,772	...	14,36,329
Jamrao Canal	3,882	1,81,374	1,66,320	1,656	69	3,53,301	92,397	29,14,255	23,27,723	71,992	336	54,06,703
Hathmati and Khariout Canals	6,869	17,924	3,456	197	57	28,513	76,894	3,54,691	1,78,178	6,446	3,692	6,19,901
Lower Panjhra River Works	516	1,242	1,450	51	...	3,259	35,047	1,24,971	1,00,927	2,658	3,896	2,67,499
Kadva River Works	6,480	9,312	10,484	339	...	23,615	16,116	1,94,206	2,32,161	5,652	429	4,48,664
Pravara River Works—Lakh Canal	...	1,535	1,277	33	...	2,845	715	1,54,688	1,51,242	2,834	116	3,09,595
Mutha Canal and Matoba Tank	7,263	1,03,302	83,753	2,407	172	1,96,897	1,51,856	18,95,294	14,27,010	1,54,872	21,946	36,50,978
Nira Canal and Shetphal Tank	9,705	51,884	44,739	1,324	17	1,07,669	1,20,290	9,65,349	9,60,119	41,933	13,754	21,02,445
Mhasvad Tank	2,386	7,383	8,848	210	...	18,827	25,195	2,41,364	2,02,561	5,897	348	4,75,365
Ekruk Tank	381	9,962	5,227	301	...	15,871	50,931	3,62,815	2,56,807	7,421	1,157	6,79,131
Krishna Canal	88	7,486	5,068	181	14	12,837	7,283	3,79,975	2,37,442	5,867	1,632	6,31,699
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Chankapur Tank Girna Left Bank Canal	4,472	8,271	8,460	274	4	21,481	12,437	66,935	51,357	3,080	40	1,33,249
Pravara River Canal Project	735	14,564	12,727	329	...	28,355	2,081	80,546	44,389	1,294	462	1,28,772
Godaveri Canal	10,495	86,137	78,781	2,077	149	1,77,639	26,735	5,04,200	2,82,418	7,770	28,440	8,49,563
	1,01,688	10,44,037	7,56,286	4,128	1,041	19,07,180	20,10,997	2,15,02,028	1,03,20,141	4,53,734	94,005	3,43,80,905
Deduct—Provincial share under the Contract	*50,844*	*5,22,019*	*3,78,143*	*2,064*	*520*	*9,53,590*	*7,03,161*	*59,91,563*	*30,43,808*	*1,38,524*	*28,736*	*99,05,792*
TOTAL	50,844	5,22,018	3,78,143	2,064	521	9,53,590	13,07,836	1,55,10,465	72,76,333	3,15,210	65,269	2,44,75,113
Bengal.												
Midnapore Canal	1,228	88,435	72,915	1,856	270	1,64,704	1,88,207	47,90,816	29,82,385	10,51,662	18,351	90,31,421
Tidal Canal	...	54,957	10,285	1,138	...	66,380	35,335	13,11,823	5,90,310	2,02,029	3,229	21,43,726
	1,228	1,43,392	83,200	2,994	270	2,31,084	2,24,542	61,02,639	35,72,695	12,53,691	21,580	1,11,75,147
Deduct—Provincial share under the Contract	*614*	*71,696*	*41,600*	*1,497*	*135*	*1,15,542*	*2,17,991*	*56,19,403*	*32,28,273*	*11,62,987*	*20,242*	*1,02,48,896*
TOTAL	614	71,696	41,600	1,497	135	1,15,542	6,551	4,83,236	3,44,422	90,704	1,338	9,26,251
Carried over	2,20,440	15,54,412	11,24,585	31,273	1,975	29,32,685	53,29,491	4,74,02,207	3,28,87,479	46,03,468	1,34,179	9,08,56,824

(a) R2,75,707 Imperial.
R2,67,679 Provincial.
5,43,386

(b)

Poiney	Anicut	6 71,459
Cheyeru	"	7,64,418
Tirukkoylur	"	6,02,904
Lower Coleroon	"	14,37,631
Shatiatope	"	6,40,013
Mopad Project		7,663
		41,24,088

No. 60 A.—Detailed Account of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds during, and to end of, the Year 1918-19—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial—*contd.*												
Brought forward	Rs. 2,20,440	Rs. 15,54,412	Rs. 11,24,585	Rs. 31,273	Rs. 1,975	Rs. 29,32,685	Rs. 58,29,491	Rs. 4,74,02,207	Rs. 3,28,87,479	Rs. 46,03,468	Rs. 1,34,179	Rs. 9,08,56,824
United Provinces of Agra and Oudh.												
Ghori Nadi Scheme	...	2,054	2,122	—405	...	3,771	272	52,652	14,709	789	...	68,422
Lower Ganges Canal (Imperial outlay)	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	398	74,064	78,433	—14,684	361	1,3[illegible],572	2,[illegible]0,842	15,6[illegible],717	23,62,[illegible]80	36,857	28,858	42,04,654
Ken Canal	680	45,485	44,3[illegible]8	—9,104	90	81,529	40,927	5,12,912	6,59,081	8,815	2,187	12,23,922
Dassan Canal	245	61,372	49,098	—12,161	213	98,777	72,472	3,91,482	4,46,368	—9,536	1,458	9,05,244
Pahuj and Garhmau Canal	903	5,782	6,066	—1,306	...	11,445	4,475	54,029	29,023	—322	...	87,205
Majhgawan Tank	2,217	9,034	8,786	—2,219	59	17,877	2,217	23,790	13,131	—2,071	110	37,177
Ghaggar Canal	982	33,163	33,476	—6,733	...	60,888	982	33,163	33,476	—6,733	...	60,888
Total	5,425	2,30,954	2,22,359	—46,602	723	4,12,859	6,31,220	26,36,745	36,35,862	39,052	32,613	69,75,492
Punjab.												
Upper Jhelum Canal	30,667	2,78,322	3,76,044	—35	38	6,85,036	1,56,983	13,89,501	8,69,794	9,329	176	24,25,788
Lower Bari Doab Canal	1,03,897	4,56,034	5,27,021	11,169	261	10,98,382	1,71,371	19,04,111	15,38,571	—8,720	2,201	36,07,534
Western Jumna Canal, including Sirsa Branch	96,786	5,45,795	6,04,692	9,476	(a)3,878	12,60,027	28,06,084	1,97,37,161	1,91,31,442	5,62,267	3,78,918	4,24,15,872
Upper Bari Doab Canal	90,768	4,92,824	6,33,463	10,868	3,111	12,3[illegible],034	35,00,511	1,95,38,100	1,94,95,520	7,13,292	1,79,492	4,34,26,915
Sirhind Canal	81,150	4,41,937	5,68,300	9,669	2,085	11,02,441	22,17,045	1,11,89,772	1,29,29,842	5,27,304	82,629	2,69,46,593
Lower Chenab Canal	1,80,337	8,67,254	11,54,780	10,786	601	22,13,758	51,17,213	1,74,43,506	1,97,2[illegible],254	8,61,129	1,19,218	4,32,67,320
Upper Sutlej Inundation Canal	10,646	1,63,633	1,81,974	3,246	177	3,59,676	6,32,902	62,[illegible]9,737	47,40,7[illegible]8	80,607	25,984	1,17,70,028
Lower Jhelum Canal	53,873	2,64,946	4,62,900	13,690	140	7,95,549	9,98,224	51,50,654	61,23,263	2,18,036	10,610	1,25,00,787
Sidhnai Canal	8,833	40,435	40,379	488	25	90,160	3,05,715	18,97,136	17,52,309	60,087	2,328	40,17,576
Indus Inundation Canals	25,713	1,23,612	1,05,049	1,480	...	2,55,854	21,94,928	83,06,387	43,07,413	76,511	4,912	1,48,90,181
Upper Chenab Canal	30,660	6,29,203	5,39,084	6,527	885	12,06,859	3,35,193	27,84,306	19,31,984	33,841	6,915	50,95,239
	7,13,330	43,03,895	51,98,086	76,764	11,201	1,03,03,276	1,82,36,176	9,56,30,371	9,25,50,190	31,33,713	8,13,383	21,03,63,833
Deduct—Provincial share under the Contract	*3,56,665*	*21,51,948*	*25,99,043*	*38,282*	*5,600*	*51,51,638*	*55,52,013*	*2,31,82,932*	*2,30,30,010*	*9,93,367*	*1,65,411*	*5,29,23,733*
Total	3,56,665	21,51,947	25,99,043	38,282	5,601	51,51,638	126,84,163	7,24,47,439	6,95,20,180	21,40,346	6,47,972	15,74,40,100

Burma.												
Mandalay Canal	1,761	40,253	59,352	—831	...	1,00,535	4,06,678	7,28,852	7,12,762	19,799	309	18,68,400
Shwebo Canal	23,477	1,38,172	1,51,553	—3,116	46	3,10,142	1,54,541	12,09,092	12,37,852	9,633	213	26,41,331
Mon Canals	11,165	59,926	57,360	—1,412	53	1,27,082	1,27,706	5,52,244	4,51,929	6,549	210	11,88,538
Twanty Canal	10,677	53,669	46,568	—1,273	...	1,09,041	15,211	96,433	82,129	6,469	225	2,00,467
Yen Canal	841	46,092	21,280	—928	...	67,285	841	46,092	21,280	—928	...	67,285
TOTAL	47,921	3,38,112	3,36,103	—7,560	99	7,[illegible],675	7,34,877	26,32,713	25,05,952	41,522	957	59,16,021
Bihar and Orissa.												
Orissa Project	7,642	1,58,276	2,08,304	4,577	351	3,79,150	4,90,587	86,01,010	85,38,557	8,40,483	54,260	1,85,24,897
Sone Project	57,498	2,64,070	4,30,705	9,742	2,449	7,[illegible]4,464	7,00,832	95,94,072	1,43,11,554	8,37,887	2,40,065	2,56,84,410
Dhaka Canal	2,425	[illegible],102	10,888	226	...	22,052	15,283	1,05,078	1,37,587	4,204	·197	2,62,354
Tribeni Canal	35,386	1,00,012	1,31,734	916	47	2,88,895	1,15,663	5,29,494	6,75,163	18,896	15,029	13,54,245
	1,02,9[illegible]2	5,32,[illegible]0	7,81,631	15,471	2,847	14,34,961	13,22,370	1,88,29,654	2,36,62,861	17,01,470	3,09,561	4,58,25,906
Deduct—Provincial share under the Contract	*51,476*	*2,66,030*	*3,90,815*	*7,736*	*1,423*	*7,17,480*	*9,95,176*	*1,69,32,802*	*2,05,84,262*	*15,12,894*	*2,80,996*	*4,03,06,130*
TOTAL	51,476	2,66,030	3,90,816	7,735	1,424	7,17,481	3,27,194	18,96,852	30,78,599	1,88,576	28,555	55,19,776
Central Provinces and Berar.												
Charkamana	...	1,688	2,546	11	...	4,245	...	1,688	2,546	11	...	4,245
Tandula Canal	...	17,327	18,179	2,021	...	37,52[illegible]	...	17,327	22,052	2,021	...	41,400
Waingaga Canal	...	32,3[illegible]8	32,935	205	5	65,484	41	80,277	45,213	1,396	6	1,26,933
Ghorajheri Tank	...	5,416	6,515	35	...	11,966	...	27,987	17,477	369	362	46,195
Marowda Do.	2,031	1,358	2,604	393	94	6,480	5,829	21,315	13,456	535	597	41,732
Khapri Aranda Do.	658	3,398	3,385	448	...	7,889	13,239	30,060	22,204	966	166	66,635
Khola Do.	73	179	373	29	...	654	413	9,153	4,522	71	12	14,171
Kusrangi Do.	711	753	926	169	...	2,559	1,698	12,378	6,106	258	38	20,478
Khaira Datan Do.	87	502	631	68	25	1,313	223	7,147	4,261	84	50	11,765
Kukerdehi Do.	116	1,165	1,081	148	...	2,510	1,326	11,736	5,887	227	...	19,176
Bainakheri Do.	90	1,048	877	131	...	2,146	867	16,497	7,326	261	252	25,203
Hargahan Do.	1,626	1,320	2,050	340	...	5,336	3,244	14,688	8,790	272	181	27,175
Pindrawan Do.	664	1,437	1,367	242	...	3,710	4,253	19,869	10,459	445	...	35,026
Khairbanda Do.	75	5,891	6,336	58	108	12,448	372	52,512	29,012	667	440	83,003
Chandpur Do.	257	3,993	5,057	27	...	9,334	2,974	43,782	27,734	663	217	75,370
Rumal Do.	...	2,61[illegible]	2,309	16	...	4,935	1,001	12,751	6,888	256	467	21,363
Ramtek Reservoir	53	12,534	15,453	80	130	28,250	94	81,370	43,878	1,107	514	1,26,963
Wara Tank	...	1,688	1,745	11	...	3,444	1,306	10,769	6,504	156	20	18,755
Asola Mendha Do.	—1,384	11,396	11,725	64	70	21,871	...	54,211	27,102	727	90	82,130
Khairee Do.	...	871	835	6	.	1,712	...	2,847	2,258	36	...	5,141
Barera Kalaa Do. with Mohari Feeder	...	1,894	1,919	12	...	3,825	.	8,721	4,813	95	8	13,642
Mahanadi Cnal	79	80,692	52,808	9,382	391	1,43,317	4,064	1,27,373	77,713	10,083	391	2,19,624
Kottangheri	...	1,631	1,737	10	...	3,378	...	4,778	2,735	57	3	7,573
Jamunia	...	3,149	3,912	20	5	7,08[illegible]	...	8,463	5,707	99	5	14,274
Nalashawar	...	3,592	3,585	23	...	7,200	...	12,421	5,856	155	...	18,432
Bodulkasa	...	6,718	6,851	43	...	13,612	...	7,889	7,430	60	...	15,379
TOTAL	5,136	2,04,588	1,87,736	13,973	828	4,12,261	40,944	6,98,009	4,17,934	21,077	3,819	11,81,783
TOTAL IMPERIAL CARRIED OVER	6,87,063	47,46,043	48,60,642	37,201	10,650	,03,4[illegible]9	2,02,47,889	12,77,13,965	11,20,46,006	70,34,041	8,48,095	26,78,89,996

(a) Includes R2,960 on account of refund of Owners' Rates (Civil Officers'

No. 60 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1918-19—*continued.*

	Expenditure during the Year.						Expenditure to end of the Year.					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Imperial Brought forward	6,87,063	47,46,043	48,60,642	37,201	10,650	1,03,41,599	2,02,47,889	12,77,13,965	11,20,46,006	70,34,041	8,48,095	26,78,89,996
Provincial.												
Madras.												
Provincial share under the Contract	98,821	6,05,209	3,15,691	11,657	955	10,32,333	9,74,590	58,45,854	46,96,432	7,12,935	9,643	1,21,49,454
Bombay.												
Provincial share under the Contract	50,844	5,22,019	3,78,143	2,064	520	9,53,590	7,03,161	59,91,563	30,48,808	1,38,524	28,736	99,05,792
Bengal.												
Provincial share under the Contract	614	71,696	41,600	1,497	135	1,15,542	2,17,991	56,19,403	32,28,273	11,62,987	20,242	1,02,48,896
United Provinces of Agra and Oudh.												
Ganges Canal	35,885	4,77,596	6,60,954	24,074	9,663	12,08,172	30,84,348	2,31,05,150	2,91,78,610	8,46,914	1,51,133	5,63,66,155
Lower Ganges Canal	12,094	3,48,186	6,27,365	64,420	2,310	10,54,375	25,93,442	1,63,02,280	2,08,02,988	4,16,502	1,26,188	4,02,41,400
Agra Canal	4,849	1,09,361	1,63,358	—1,218	495	2,76,845	7,37,335	47,30,870	56,62,073	1,49,553	1,00,285	1,13,80,116
Eastern Jumna Canal	14,493	1,40,851	2,18,706	—1,657	1,452	3,73,845	12,49,840	77,09,995	93,60,811	1,09,214	55,152	1,84,85,012
Dun Canal	10,018	30,006	46,493	—427	4	86,094	2,50,717	13,79,093	12,13,398	30,129	5,330	28,78,667
Bijnor Canal	...	7,249	8,046	—1,429	5	13,871	96,760	1,96,565	3,76,789	3,250	5,967	6,79,331
Garal Canal	3,504	7,450	12,015	—2,159	...	20,810	3,504	14,280	13,826	—187	381	31,804
TOTAL	80,843	11,20,699	(a)17,36,937	81,604	13,929	30,34,012	80,15,946	5,34,38,233	6,66,08,495	15,55,375	4,44,436	13,00,62,485
Deduct—Imperial outlay on Lower Ganges Canal	...	...	...	...	...	...	*2,99,033*	...	*77,694*	*11,253*	...	*3,87,980*
Do. Outlay on Dun and Bijnor Canals met from grants under Minor Works and Navigation (*vide* Acct. No. 63-B)	...	...	...	...	...	...	*2,48,500*	*9,58,316*	*10,80,437*	*20,794*	*8,760*	*23,16,807*
	80,843	11,20,699	17,36,937	81,604	13,929	30,34,012	74,68,413	5,24,79,917	6,54,50,364	15,23,328	4,35,676	12,73,57,698
Punjab.												
Provincial share under the Contract	3,56,665	21,51,948	25,99,043	38,382	5,600	51,51,638	55,52,013	2,31,82,932	2,30,30,010	9,93,367	1,65,411	5,29,23,733
Bihar and Orissa.												
Provincial share under the Contract	51,476	2,66,030	3,90,815	7,736	1,423	7,17,480	9,95,176	1,69,32,802	2,05,84,262	15,12,894	2,80,996	4,03,06,130
TOTAL PROVINCIAL	6,39,263	47,37,601	54,62,229	1,42,940	22,562	1,10,04,595	1,59,11,344	11,00,52,471	11,99,43,149	60,44,035	9,40,704	25,28,91,703
GRAND TOTAL	13,26,326	94,83,644	1,03,22,871	1,80,141	33,212	2,13,46,194	3,61,59,233	23,77,66,436	23,19,89,155	1,30,78,076	17,88,799	52,07,81,699
Grand Total converted into £ at R 15=£1					£	1,423,080					£	34,718,780

(a) Includes R11,982 Outlay by Civil Officers as under:—

Ganges Canal	R 3,250
Lower Ganges Canal	" 4,960
Agra Canal	" 2,793
Eastern Jumna Canal	" 826
Dun Canal	" 132
Bijnor Canal	" 21
	11,982

No. 60-B.—ACCOUNT of CAPITAL EXPENDITURE on PROTECTIVE IRRIGATION WORKS in addition to that charged under Famine Relief and Insurance during, and to end of, the Year 1918-19.

		Expenditure during the year.	Expenditure to end of the year.	
		R	R	
Protective Works (a)		...	23,42,770	(a) Details by individual canals are included in Account No. 48-A., in which the total not charged to the Famine Insurance Grant is shown as a 'deduct' entry at foot.
Total India converted into £ at R15 = £1	£		156,184	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	Capital Outlay, excluding Indirect Charges. During 1918-1919.	Capital Outlay, excluding Indirect Charges. To end of 1918-1919.	Revenue. Direct Receipts, Water-rates, etc. (For details, see pages 154 and 155.)	Revenue. Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 128, 283 and 284.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province.						
Kabul River Canal	1	12,40,010	39,501	12,24,124	2,16,560	11,218
Lower Swat River Canal	2	41,67,273	17,807	41,67,2[illegible]3	5,81,244	51,408
Paharpur Canal	3	9,05,444	...	9,05,444	27,618	10,751
Upper Swat River Canal	4	2,02,88,922	—48,613	2,02,88,922	4,42,836	29,904
TOTAL		2,66,01,649	8,695	2,65,85,763	12,68,258	1,03,281
Madras.						
Venkatapuram Tank	5	3,69,157	2,310	3,69,157	...	...
Godavari Delta System	6	1,37,60,683	1,69,062	1,33,20,877	1,55,750	43,25,769
Kistna Delta System	7	1,55,45,376	82,090	1,54,62,039	1,18,196	34,6[illegible],952
Cauvery Delta System	8	43,2[illegible],067	31,456	42,29,468	11,133	6,28,229
Penner River Canal System	9	57,25,570	10,[illegible]67	57,13,040	2,548	6,28,767
Srivaikuntam Anicut System	10	16,33,165	6,530	16,33,165	4,948	1,42,816
Kurnool Cuddapah Canal	11	2,32,86,572	1,63,643	2,30,97,480	12,872	2,88,641
Barur Tank Project	12	4,19,375	...	4,19,375	1,683	5,540
Periyar Project	13	1,03,13,114	8,673	1,03,06,051	17,496	7,34,306
Nagavalli River Project	14	17,77,039	1,832	16,[illegible]0,880	952	60,311
Divi Pumping Project	15	20,06,377	24,822	19,45,2[illegible]8	1,321	1,57,543
Rushikulya Project	16	47,06,479	12,098	46,94,555	1,382	1,75,349
Mopad Project	17	21,01,854	1,67,344	20,01,854	...	...
Bhavanasi Project	18	2,49,[illegible]81	26,932	2,49,581	...	...
Cheyeru Anicut system	19	4,42,925	...	4,25,705	1,903	45,401
Poiney do.	20	2,73,325	7,075	2,46,154	630	—10,730
Lower Coleroon Anicut	21	18,71,543	1,946	18,71,543	4,856	2,90,208
Shatiatope Anicut	22	9,15,245	...	9,15,245	738	1,21,549
Tirukkoliyur Anicut	23	3,66,759	...	3,66,759	1,100	39,485
Toludur Project	24	29,60,000	2,25,006	11,84,234	...	...
TOTAL		9,30,45,203	9,41,736	9,01,02,420	3,37,513	1,10,97,136
Bombay.						
Desert Canal	25	26,55,351	13,928	26,54,805	69,189	1,97,169
Begari Canal	26	24,69,981	41,776	24,03,220	23,[illegible]60	3,48,101
Eastern Nara Works	27	72,95,515	1,58,172	69,63,343	22,356	5,10,574
Hathmati Canal and Khari Cut	28	12,40,983	...	12,40,983	41,215	...
Pravara River Works—Lakh Canal	29	3,52,446	...	3,52,446	1,941	225
Kadva River Works	30	9,71,741	...	9,71,741	44,226	594
Krishna Canal	31	8,95,262	...	8,92,977	30,374	...
Lower Panjhra River Works	32	4,45,382	...	4,45,382	15,721	2,784
Ekruk Tank	33	12,28,117	...	12,28,117	1,1[illegible],064	...
Mutha Canal and Matoba Tank	34	62,39,109	—5,14,416	62,39,003	3,55,997	155
Unharwah Canal	35	7,68,050	...	7,68,048	781	1,20,720
Jamrao Canal	36	87,11,552	62,741	87,11,552	31,939	7,16,317
Dad Canal	37	25,67,728	—6,882	25,67,728	2,213	1,33,[illegible]19
Nasrat Canal	38	18,06,777	—1,069	18,06,776	1,398	87,800
Naulakhi Canal	39	12,17,935	...	5,112	...	...
Mahiwah Canal	40	14,45,248	...	13,80,892	641	—21,780
Gokak Canal—First Section	41	4,00,939	...	4,00,939	...	...
Mhaswad Tank	42	20,05,553	...	20,05,553	30,587	...
Nira Canal including Shetphal Tank	43	61,73,685	9,979	61,69,237	2,16,205	...
Chankapur Tank	44	18,88,840	19,600	18,75,204	20,426	...
Maladevi Tank	45	3,04,671	...	3,02,041	...	...
Pravara River Works, Ojhar Right Bank Canal	46	1,11,20,711	7,75,838	81,19,803	15,243	...
Budhihal Tank	47	13,98,529	173	4,91,463	...	...
Godaveri Canal	48	96,53,924	42,475	96,03,059	2,12,170	...
Nira Right Bank Canal	49	2,49,71,868	18,01,721	1,42,58,697	...	...
Sukkur Burrage	50	...	...	—284	...	...
TOTAL		9,82,29,897	24,03,436	8,18,57,837	12,51,056	20,96,408
Carried over		21,78,76,752	33,53,867	19,85,46,020	28,56,827	1,32,96,825

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1918-19—*contd.*

During 1918-1919.			Excluding Interest.				Simple Interest at 3·4818 per cent. on the Capital outlay charge at end of year less ½ the outlay of the year.	Including Interest.				No. of Item.
Less—Collection charges in the Civil Department.	Total Revenue.	Working Expenses, 1918-1919. (For details, *see* pages 160 and 161.)	Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
...	2,27,778	1,01,045	1,26,733	...	10·35	...	41,934	84,799	...	6·93	...	1
...	6,32,652	187,645	4,45,007	..	10·68	...	1,44,786	3,00,221	...	7·20	1 ...	2
...	38,359	97,837	...	59,468	...	6·57	31,526	...	90,994	.	0·04	3
...	4,72,740	4,14,692	28,048	...	·13	...	7,07,266	...	6,79,218	...	3·35	4
...	13,71,539	8,31,219	5,40,320	...	2·02	...	9,25,512	..	3,85,192	...	1·45	
...	...	831	...	831	...	·23	12,813	...	13,644	...	3·70	5
2,16,120	42,65,399	6,27,054	36,38,345	...	27·31	...	4,60,863	31,77,482	...	23·85	...	6
1,7 ,242	34,09,903	5,13,465	28,96,441	...	18·73	...	5,36,928	23,59,513	...	15·26	...	7
31,412	6,07,950	1,38,520	4,69,430	...	11·10	...	1,46,714	3,22,716	...	7·63	...	8
30,810	6,00,505	40,741	5,59,764	...	9 80	...	1,98,728	3,61,036	...	6·32	...	9
7,141	1,40,623	17,698	1,22,925	...	7·52	...	56,750	66,175	...	4·05	...	10
14,430	2,87,083	2,14,915	72,168	...	·31	...	8,01,359	...	7,29,191	...	3·15	11
255	6,973	7,090	...	117	...	·03	14,602	...	14,719	...	3 51	12
34,907	7,16,895	1,03,250	6,10,645	...	5·93	...	3,58,685	2,51,960	...	2·44	...	13
2,778	58,485	36,281	22,204	...	1·34	...	57,448	...	35,244	...	2·13	14
7,008	1,51,856	1,00,899	50,957	...	2 62	...	67,298	...	16,341	...	·84	15
8,710	1,68,021	55,352	1,12,669	...	2·40	...	1,63,245	..	50,576	...	1·08	16
...	...	...	..	...	...	..	66,787	...	66,787	...	3·34	17
...	...	...	...	...	...	...	8,221	...	8,221	...	3·29	18
2,269	45,035	49,342	....	4,307	...	1 01	14,822	...	19,129	...	4·49	19
—538	—9,562	14,557	...	24,119	...	9 80	8,448	...	32,567	...	13·23	20
14,510	2,80,554	91,670	1,85,884	...	9 93	...	65,127	1,20,757	...	6·45	...	21
6,077	1,16,210	23,576	92,634	...	10·12	...	31,867	60,767	...	6 64	...	22
4,974	38,611	23,426	15,185	...	4·14	...	12,770	2,415	...	·66	...	23
...	...	...	...	...	...	...	37,316	...	37,316	...	3·15	24
5,50,105	1,08,84,544	20,64,667	88,19,877	...	9.79	...	31,20,791	56,99,086	...	6·32	...	
11,870	2,54 488	86,379	1,68,109	...	6·33	...	92,203	75,906	...	2·86	...	25
20,745	3,50,716	1,41,559	2,09,157	...	8·70	...	82,948	1,26,209	...	5 25	...	26
30,761	5,02,179	2,62,912	2,39,267	...	3·44	...	2,39,697	...	430	...	·01	27
1,800	39,415	28,513	10,902	...	·88	...	43,209	...	32,307	...	2·60	28
99	2,067	2,845	...	778	...	·22	12,271	..	13,049	...	3·70	29
2,052	42,768	26,615	16,153	...	1·66	...	33,834	...	17,681	...	1·82	30
1,236	29,138	12,837	16,301	...	1·83	...	31,092	...	14,791	...	1·66	31
1,369	17,136	3,259	13,877	...	3·12	...	15,507	..	1,630	...	·37	32
5,391	1,09,673	15,871	93,802	...	7·64	...	42,761	51,041	...	4·16	...	33
3,788	3,52,364	1,96,897	1,55,467	...	2·49	...	2,26,185	...	70,718	...	1·13	34
7,115	1,14,386	38,606	75,780	...	9·87	...	26,742	49,038	...	6·38	...	35
20,030	7,28,256	3,53,301	3,74,955	...	4·30	...	3,02,226	72,729	...	·83	...	36
7,625	1,28,307	1,33,131	...	4,824	...	·19	89,523	...	94,347	...	3·67	37
4,277	84,921	1,24,058	...	39,137	...	2·17	62,927	...	1,02,064	...	5·65	38
...	...	...	...	...	...	...	178	...	178	...	3·48	39
—1,478	—19,661	1,26,426	...	1,46,087	...	10·58	48,079	...	1,94,166	...	14·06	40
...	...	...	...	...	...	...	13,960	...	13,960	...	3·48	41
1,154	29,433	18,827	10,606	...	·53	...	69,829	...	59,223	...	2·95	42
10,463	2,05,742	1,07,669	98,073	...	1·59	...	2,14,627	...	1,16,554	...	1·89	43
1,015	19,411	21,481	...	2,070	...	·11	64,950	...	67,020	...	3·57	44
...	...	...	...	...	...	...	10,516	...	10,516	...	3·48	45
728	14,515	28,355	...	13,840	...	·17	2,69,209	...	2,83,049	...	3·48	46
...	...	...	...	...	...	...	17,109	...	17,109	...	3·48	47
10,460	2,01,710	1,77,639	24,071	...	·25	...	3,33,620	...	3,09,549	...	3·22	48
...	...	...	...	...	...	...	4,65,093	...	4,65,093	...	3·26	49
...	...	...	...	...	...	...	—10	...	—10	...	...	50
1,40,500	32,06,964	19,07,180	12,99,784	...	1·59	...	28,08,285	...	15,08,501	...	1·84	
6,90,605	1,54,63,047	48,03,066	1,06,59,981	...	...	...	68,54,588	38,05,393	...	...	...	

J.—Irrigation

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	Capital Outlay, excluding Indirect Charges. During 1918-1919.	Capital Outlay, excluding Indirect Charges. To end of 1918-1919.	Revenue. Direct Receipts, Water-rates, etc. (For details, see pages 155 to 158.)	Revenue. Irrigation Land Revenue collected in the Civil Department.
			(For details, see pages 128, 129 and 284 to 286.)			
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		21,78,76,752	33,53,867	19,85,46,020	28,56,827	1,32,96,825
Bengal.						
Midnapore Canal	51	83,15,074	2,126	83,14,551	2,36,111	...
Tidal Canal	52	25,50,805	...	25,50,805	68,764	...
TOTAL		1,08,65,879	2,126	1,08,65,356	3,04,875	...
United Provinces of Agra and Oudh.						
Jaiwanti Tank	53	4,07,435	30,401	31 835	...	...
Ganges Canal	54	3,74,87,478	5,19,861	3,74,87,478	46,54,383	10,30,532
Lower Ganges Canal	55	3,88,48,023	19,045	3,88,48,023	35,16,183	7,57,789
Agra Canal	56	1,15,15,848	2,311	1,14,38,286	7,03,192	...
Eastern Jumna Canal	57	49,59,392	17,775	49,23,990	15,00,441	2,53,952
Ghori Nadi Scheme	58	3,90,293	...	3,90,293	3,091	...
Betwa Canal	59	80,84,198	5,496	80,01,742	3,08,457	2,860
Ken Canal	60	59,30,822	—2,462	58,56,063	1,58,174	...
Dassan Canal	61	49,15,420	3,575	47,58,551	99,175	1,592
Dun Canals	62	15,63,288	24,900	13,85,007	1,22,220	24,980
Bijnor Canals	63	4,20,071	3,516	3,16,706	51,643	14,984
Belan Canal	64	33,315	...	33,315	...	...
Pahuj and Garhmau Canals	65	8,17,719	3,099	8,07,890	14,063	826
Ghaggar Canal	66	41,34,837	2,71,317	41,34,837	6,000	...
Majhgawan Tank	67	3,92,941	10,279	3,92,941	10,218	...
Gorai Canal	68	7,91,576	13,129	7,91,577	57,581	...
Barwar Lake and Canal	69	3,99,039	58,409	3,26,352	...	...
Batkhara Tank	70	6,53,114	33,625	90 572	...	...
Raipura Tank	71	3,50,414	4,359	4,359	...	...
TOTAL		12,20,95,223	10,18,695	12,00,19,817	1,12,04,821	20,87,515
Punjab.						
Western Jumna Canal, including Sirsa Branch	72	1,69,01,604	19,292	1,69,01,604	26,57,331	2,18,741
Upper Bari Doab Canal	73	2,16,58,142	5,64,114	2,16,58,142	44,22,346	6,87,188
Sirhind Canal	74	2,44,76,625	57,406	2,44,76,625	27,71,315	98,486
Lower Chenab Canal	75	3,18,51,395	—22,594	3,17,16,846	89,47,068	76,80,183
Upper Sutlej Inundation Canal	76	17,11,255	—5,027	17,11,255	5,52,935	2,88,150
Sidhnai Canal	77	12,90,449	—1,553	12,90,449	6,09,555	2,02,393
Lower Jhelum Canal	78	1,62,68,880	4,36,211	1,62,68,880	26,83,059	15,94,182
Indus Inundation Canal	79	29,01,360	1,005	29,01,359	2,00,517	2,29,273
Upper Jhelum Canal	80	4,40,87,521	- 68,359	4,40,87,521	8,00,543	...
Upper Chenab Canal	81	3,47,71,692	—8,154	3,47,71,692	18,74,184	1,19,149
Lower Bari Doab Canal	82	2,21,70,812	1,75,827	2,21,70,812	22,07,737	24,86,522
TOTAL		21,80,89,735	11,48,168	21,79,55,185	2,77,26,590	1,36,04,267
Burma.						
Yeu Canal	83	48,76,590	3,32,455	43,85,124	67,965	...
Mandalay Canal	84	56,82,516	5,501	55,86,473	3,95,180	72,429
Shwebo Canal	85	59,22,207	91,536	59,11,358	7,22,566	1,54,569
Mon Canal	86	54,90,900	1,219	54,90,848	3,26,230	58,964
Twantee Canal	87	55,07,441	—61,635	55,07,442	4,30,072	...
TOTAL		2,74,79,654	3,69,076	2,68,81,245	19,42,013	2,85,962
Bihar and Orissa.						
Orissa Project	88	2,66,83,000	2,687	2,64,64,491	5,86,802	...
Sone Project	89	2,59,86,736	2,145	2,59,61,156	19,96,830	...
Dhaka Canal	90	5,70,173	...	5,70,173	22,137	...
Tributary "	91	82,10,284	1,31,207	76,01,650	1,28,185	...
TOTAL		6,14,50,193	1,36,039	6,05,97,470	27,33,954	...
Carried over		65,78,57,436	60,27,911	63,48,65,093	4,67,69,080	2,92,74,569

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1918-19.

During 1918-19.		Working Expenses. 1918-1919. (For details, see pages 161 to 164.)	Excluding Interest.				Simple interest at 3·4818 per cent. on the Capital outlay at end of year less ½ the outlay of the year.	Including Interest.				No. of Items.
					Rate per cent.					Rate per cent.		
Less—collection charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
6,90,605	1,54,63,047	48,03,066	1,06,59,981	...	...	...	68,54,588	38,05,393	...	...	...	
...	2,36,111	1,64,704	71,407	...	·86	...	2,89,460	...	2,18,053	2·62	...	51
...	68,764	66,380	2,384	...	·09	...	88,813	...	86,429	3·39	...	52
...	3,04,875	2,31,084	73,791	...	·68	...	3,78,273	...	3,04,482	...	2·80	
...	...	...	...	...	...	...	579	...	579	...	1·82	53
...	56,84,915	12,08,172	44,76,743	...	11·94	...	12,96,188	31,80,555	...	8·48	...	54
...	42,73,972	10,54,375	32,19,597	...	8·28	...	13,52,280	18,67,317	...	4·80	...	55
...	7,03,192	2,76,845	4,26,347	...	3·73	...	3,98,218	28,129	...	·25	...	56
...	17,54,393	3,73,845	13,80,548	...	28·03	...	1,71,134	12,09,414	...	24·56	...	57
...	3,091	3,771	...	680	...	·17	13,589	...	14,269	...	3·66	58
...	3,11,317	1,38,572	1,72,745	...	2·16	...	2,78,509	...	1,05,764	...	1·32	59
...	1,58,174	81,529	76,645	...	1·30	...	2,03,939	...	1,27,294	...	2·17	60
...	1,00,767	98,777	1,990	...	·04	...	1,65,621	...	1,63,631	...	3·44	61
...	1,47,200	86,094	61,106	...	4·41	..	47,789	13,317	...	·95	...	62
..	66,627	13,871	52,756	...	16·66	...	10,966	41,790	...	13·19	...	63
...	...	...	...	...	...	...	1,160	...	1,160	...	3·48	64
...	14,889	11,445	3,444	.	·43	...	28,075	...	24,631	...	3·05	65
...	6,000	60,888	...	54,888	...	1·33	1,39,243	...	1,94,131	...	4·69	66
...	10,218	17,877	...	7,659	...	1·95	13,502	...	21,161	...	5·39	67
...	57,581	20,810	36,771	...	4·65	...	27,333	9,438	...	1·19	...	68
...	...	...	...	...	...	...	10,347	...	10,347	...	3·17	69
...	...	...	...	...	...	...	2,568	...	2,568	...	2·84	70
...	...	...	...	...	...	...	76	...	76	...	1·74	
...	1,32,92,336	34,46,871	98,45,465	...	8·20	...	41,61,116	56,84,349	...	4·74	...	
...	28,76,072	12,60,027	16,16,045	...	9·56	...	5,88,144	10,27,901	...	6·08	...	71
...	51,09,534	12,36,034	38,73,500	...	17·88	...	7,44,273	31,29,227	...	14·45	...	72
...	28,09,801	11,02,441	17,67,360	...	7·22	...	8,51,228	9,16,132	...	3·74	...	73
...	1,66,27,251	22,13,758	1,44,13,493	...	45·44	...	11,04,710	1,33,08,783	...	41·96	...	74
...	8,41,085	3,59,676	4,81,409	...	28·13	...	59,670	4,21,739	...	24·64	...	75
...	8,11,948	90,160	7,21,788	...	55·93	...	44,958	6,76,830	...	52·45	...	76
...	42,77,241	7,95,549	34,81,692	...	21·40	...	5,58,856	29,22,836	...	17·97	...	77
...	4,29,790	2,55,854	1,73,936	...	5·99	...	1,01,002	72,934	...	2·51	...	78
...	8,00,543	6,85,036	1,15,507	...	·26	...	15,36,229	...	14,20,722	...	3·22	79
...	19,93,333	12,06,359	7,86,974	...	2·26	...	12,10,823	...	4,23,849	...	1·22	80
...	46,94,259	10,98,382	35,95,877	...	16·22	...	7,68,882	28,26,995	...	12·75	...	81
...	4,13,30,857	1,03,03,276	3,10,27,581	...	14·24	...	75,68,775	2,34,58,806	...	10·76	...	
...	67,965	67,285	680	...	·01	...	1,46,893	...	1,46,213	...	3·33	82
6,519	4,61,090	1,00,535	3,60,555	...	6·45	...	1,94,414	1,66,141	...	2·97	...	83
13,911	8,63,224	3,10,132	5,53,092	...	9·36	...	2,04,228	3,48,864	...	5·90	...	84
4,128	3,81,066	1,27,082	2,53,984	...	4·63	...	1,91,159	62,825	...	1·14	...	85
..	4,30,072	1,09,641	3,20,431	...	5·82	...	1,92,832	1,27,599	...	2·32	...	86
24,558	22,03,417	7,14,675	14,88,742	...	5·54	...	9,29,526	5,59,216	...	2·08	...	
...	5,86,802	3,79,150	2,07,652	...	·78	...	9,21,393	...	7,13,741	...	2·70	87
...	19,96,830	7,64,464	12,32,366	...	4·74	...	9,03,878	3,28,488	..	1·27	...	88
...	22,137	22,652	...	515	...	·09	19,853	...	20,368	...	3·57	89
...	1,28,185	2,68,695	...	1,40,510	...	1·85	2,62,390	...	4,02,900	...	5·30	90
...	27,33,954	14,34,961	12,98,993	...	2·14	...	21,07,514	...	8,08,521	...	1·33	
7,15,163	7,53,28,488	2,09,33,933	5,43,94,553	...	...	...	2,19,99,792	3,23,94,761	...	...	...	

No. 61.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES. During 1918-1919. (For details, see pages 129 and 286.)	To end of 1918-1919.	REVENUE. Direct Receipts, Water-rates, etc. (For details, see page 157.)	Irrigation Land Revenue collected in the Civil Department.
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		65,78,57,436	60,27,911	63,48,65,093	4,67,69,080	2,92,74,569
Central Provinces.						
Asola-Mendha Tank	92	17,30,346	4,480	16,86,650	— 28,226	733
Wainganga Canal	93	40,96,359	2,02,646	40,96,359	86,204	...
Mahanadi Canal	94	1,12,99,208	8,98,664	82,15,964	27,374	...
Khapri-Aranda	95	3,34,456	..	3,34,456	14,954	1,663
Chandpur	96	6,45,938	—426	6,43,255	15,531	80
Marowda	97	3,76,035	...	3,76,035	5,651	892
Khola	98	91,573	...	91,573	839	...
Khairee	99	1,57,395	...	1,57,395	460	...
Kusrangi	100	1,18,801	...	1,18,801	2,066	215
Khaira-Dafan	101	86,929	...	86,929	1,988	...
Ghorajheri	102	12,07,059	36,079	9,68,267	18,397	...
Kukardehi	103	98,076	...	98,076	3,462	...
Bainakheri	104	1,80,319	2,338	1,79,315	1,283	170
Hargahan	105	1,28,274	234	1,28,274	3,823	335
Pindrawan	106	2,17,670	11,211	1,90,213	2,460	140
Khairbunda	107	7,31,728	898	7,31,728	14,161	...
Rumal	108	2,96,710	...	2,96,710	3,781	...
Ramtek Reservoir	109	27,54,579	10,937	27,40,350	26,148	42
Wara	110	1,92,529	...	1,92,529	4,180	60
Bareraka lan with Mohan Feeder	111	2,19,895	5,835	2,09,731	4,914	910
Tandula Canal	112	95,73,587	7,29,026	82,01,783	2,694	2,403
Naleshwar	113	6,16,048	31,836	5,94,430	6,555	105
Jamunia	114	4,92,363	9,531	4,92,363	14,922	...
Kattanjheri	115	2,27,308	1,112	1,84,665	3,068	...
Chorkhamara	116	8,38,514	1,77,538	7,44,292	7,313	...
Bodulkasa	117	6,27,813	50,766	5,09,543	21,736	...
Pariat Tank	118	8,50,331	1,45,572	2,31,378	...	...
TOTAL		3,81,99,853	23,18,327	3,25,01,075	3,22,189	7,748
GRAND TOTAL		69,60,47,289	83,46,238	66,73,66,168	4,70,91,269	2,92,82,317
Grand Total converted into £ at Rs. 15=£1	£	46,403,152	556,416	44,491,078	3,139,418	1,952,154

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKS, and the FINANCIAL RESULTS, during the Year 1918-1919—*contd.*

During 1918-19.		Working Expenses, 1918-1919. (For details, see page 163.)	Excluding Interest.				Simple interest at 3·4818 cent. on the Capital outlay at end of year less ½ the outlay of the year.	Including Interest.				No. of Items.
Less—collection charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.			
7,15,163	7,53,28,486	2,09,33,933	5,43,94,553	...	...	...	2,19,99,792	3,23,94,761				
...	28,959	21,871	7,088	...	·42	...	58,648	...	51,560	...	3·06	
...	86,204	65,484	20,720	...	·51	...	1,39,099	...	1,18,379	...	2·89	
..	27,374	1,43,347	...	1,15,973	...	1·41	2,70,419	...	3,86,392	...	4·70	
...	16,617	7,889	8,728	...	2·60	...	11,645	...	2,917	...	·87	
..	15,611	9,334	6,277	..	·98	...	22,404	...	16,127	...	2·51	
...	6,543	6,480	63	...	·02	...	13,093	...	13,030	...	3·47	
...	839	654	185	...	·20	...	3,188	...	3,003	...	3·28	
..	460	1,712	...	1,252	...	·80	5,480	...	6,732	...	4·28	
...	2,281	2,559	...	278	...	·23	4,136	...	4,414	...	3·72	
...	1,988	1,313	675	...	·78	...	3,027	...	2,352	...	2·71	
...	18,397	11,966	6,431	...	·66	...	33,085	...	26,654	...	2·75	
...	3,462	2,510	952	...	·97	...	3,415	...	2,463	...	2·51	
...	1,453	2,146	...	693	...	·39	6,203	...	6,896	...	3·85	
...	4,158	5,336	...	1,178	...	·92	4,462	...	5,640	...	4·40	
...	2,600	3,710	..	1,110	...	·58	6,428	...	7,538	...	3·96	
...	14,161	12,448	1,713	...	·23	...	25,462	...	23,749	...	3·25	
...	3,781	4,935	...	1,154	...	·39	10,331	...	11,485	...	3·87	
...	26,190	28,250	...	2,060	...	·03	95,223	...	97,283	...	3·55	
...	4,240	3,444	796	...	·41	...	6,703	...	5,907	...	3·07	
...	5,824	3,825	1,999	...	·95	...	7,201	...	5,202	...	2·48	
...	5,097	37,527	...	32,430	...	·40	2,72,878	...	3,05,308	...	3·72	
...	6,660	7,200	...	540	...	·09	20,142	...	20,682	...	3·48	
...	14,922	7,086	7,836	...	1·59	...	16,977	...	9,141	...	1·86	
...	3,068	3,378	...	310	...	·17	6,410	...	6,720	...	3·64	
...	7,312	4,245	3,067	...	·41	...	22,824	...	19,757	...	2·65	
...	21,736	13,612	8,124	...	1·59	...	16,858	...	8,734	...	1·71	
...	...	...	...	...	...	...	5,522	...	5,522	...	2·39	
...	3,29,937	4,12,261	...	82,324	...	·25	10,91,263	...	11,73,587	...	3·61	
7,15,163	7,56,58,423	2,13,46,194	5,43,12,229	...	8·14	...	2,30,91,055	3,12,21,174	...	4·68	...	
47,677	5,043,895	1,423,080	3,620,815	...	8·14	...	1,539,404*	2,081,411	...	4·68	...	

* Charged in India £1,414,808, in England £124,596.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19.

Irrigation and Navigation.	Direct Receipts during the Year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	15,373	...	...	...	...	11	... 203	...	52	70	...	15,709
Khusdil Khan Reservoir	25,700	...	...	...	...	...	...	33	249	52	4	26,038
Nar Nalla Project	2,321	...	...	...	...	...	...	...	...	...	...	2,321
Nari Weir Canal	13,063	...	...	...	...	...	...	...	...	...	...	13,063
TOTAL	56,457	...	...	...	...	11	203	33	301	122	4	57,131
Bombay.												
Sind.												
Sukkur Canal	1,318	...	...	...	...	3,026	...	...	4	44	959	5,351
Ghar Canal	1,734	...	...	...	225	6,091	...	...	1,418	187	4,340	13,995
Sutta Canal	9	...	...	...	...	2	...	...	...	...	—40	—29
Alibhar Kacheri Canal	921	...	...	...	...	107	...	...	...	...	240	1,268
Marak Great Canal	2,819	...	...	...	...	2,034	...	...	...	...	345	5,198
Sirfrazwah Canal	1,170	...	...	...	...	1,524	...	17	...	153	421	3,285
Fuleli Canal	30,568	...	123	...	395	6,937	...	90	998	778	6,881	46,770
Hasanaliwah	74	...	...	...	...	39	...	...	...	...	374	487
TOTAL SIND	38,613	...	123	...	620	19,760	...	107	2,420	1,162	13,520	76,325
Deccan and Gujarat.												
Sabiat Tank	27	...	...	...	...	130	...	...	...	...	18	175
Wangroli Tank	442	...	...	...	...	7	...	...	...	...	226	675
Savali Tank	96	...	...	...	65	...	...	...	...	...	50	211
Hartala Tank	441	...	...	...	...	82	...	...	...	...	1,329	1,852
Mhasva Tank	771	...	...	...	18	766	...	...	...	...	514	2,069
Jamda Canals	5,061	...	...	...	543	657	...	...	22	45	...	6,328
Parsul Tank	4,843	...	...	...	...	...	...	...	...	...	31	4,874
Pravara Left Bank Canal	6,915	...	...	...	95	205	...	...	1	16	143	7,375
Bhatodi Tank	2,530	...	...	...	354	2,464	...	...	15	...	1,170	6,533
Kasurdi Tank	263	...	...	...	...	...	...	...	...	...	...	263
Shirsupha Tank	4,463	...	...	...	...	35	...	...	...	32	387	4,917
Bhadalvadi Tank	3,661	...	...	...	...	...	...	...	...	...	246	3,907
Koregaon Tank	2,572	...	...	...	4	901	...	...	...	...	68	3,545
Ashti Tank	13,995	...	28	...	35	4,222	...	...	55	...	3,054	21,389
Pathri Tank	6,300	...	445	...	21	49	...	...	...	...	56	6,871

Revari Canal	3,664	...	...	...	...	202	...	...	31	...	...	3,897
Upper Man River Works	1,575	...	...	...	...	72	...	...	31	...	98	1,776
Yerla River Irrigation Works	9,893	...	...	...	...	281	...	...	...	...	55	10,229
Chikhli Canal	800	...	...	...	38	...	...	...	...	...	...	838
Maini Tank	7,478	...	...	...	...	15	...	...	...	...	156	7,649
Muchkundi Tank	...	...	...	...	...	3,009	...	...	...	...	...	3,009
Gokak Canal, 1st Section	33,135	...	318	...	300	3, 51	14,313	...	21	...	1,168	52,906
Dambal Tank	953	...	...	...	...	670	...	...	...	...	...	1,623
Medleri Tank	145	...	...	...	...	5-7	...	...	...	...	5	737
Madag Tank	1,642	...	...	...	120	252	...	...	...	...	...	2,014
Futeloo Tank	151	...	...	...	26	...	...	...	...	...	81	258
Asundi Tank	769	...	...	...	...	937	...	...	...	...	...	1,706
Dharma Canal	4,697	...	...	...	...	...	...	...	...	...	298	4,995
TOTAL DECCAN AND GUJARAT	1,17,282	...	791	...	1,619	19,194	14,313	...	175	93	9,153	1,62,621
	155, 95	...	914	...	2,239	38,954	14,313	107	2,596	1,255	22,973	2,38 946
Deduct—Provincial share under the Contract	*77 948*	...	*457*	...	*1,119*	*19,477*	*7,157*	*53*	*1,298*	*628*	*11,336*	*1,19,473*
TOTAL	77,947	...	457	...	1,120	19,477	7,156	54	1,298	627	11,337	1,19,473
Bengal.												
Calcutta and Eastern Canals	...	...	537	...	137	3	...	4,53,867	4,303	...	17,154	4,76,001
Madaripur Bheel route Project	...	...	...	...	1	...	...	3.48,074	3	...	2,173	3,50,251
	...	...	537	...	138	3	...	8,01,941	4,306	...	19,327	8 26,252
Deduct—Provincial share under the Contract	...	...	*268*	...	*69*	*2*	...	*4,00,970*	*2,153*	...	*9,664*	*4,13,126*
TOTAL	...	...	269	...	69	1	...	4,00,971	2,153	...	9,663	4,13,126
Rajputana.												
Tanks in Ajmere Sub-Collectorate	3,161	...	...	...	...	99	...	...	39	5,205	1,243	9,747
" Beawar "	10,116	...	...	...	...	...	...	...	141	70	278	10,605
" Todgarh "	3,613	...	...	..	...	...	...	...	1	19	80	3,713
TOTAL	16,890	...	...	...	...	99	...	...	181	5,294	1,601	24,065
Punjab.												
Shahpur Canal	61,479	...	...	...	...	...	...	...	...	...	...	61,479
Ghaggar Canal	12,277	...	...	...	...	...	...	...	...	...	...	12,277
TOTAL	73,756	...	...	...	...	..	...	...	...	...	...	73,756
Bihar and Orissa.												
Saran Project	...	...	...	...	...	679	...	...	...	...	79	758
Deduct—Provincial share under the Contract	...	...	...	...	...	*340*	...	...	...	...	*39*	*379*
TOTAL	...	...	...	...	...	339	...	...	...	...	40	379
Total works for which Capital and Revenue Accounts are kept	2,25,050		726		1,189	19,927	7,359	4,01,058	3,933	6,043	22,645	6,87,930
Carried over	2,25,050		726		1,189	19,927	7,359	4,01,058	3,933	6,043	22,645	6,87,930

No. 62.—ACCOUNT of Gross Receipts from Minor Works and Navigation credited to Imperial and Provincial Funds during the Year 1918-19—*contd.*

	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	Total.
Irrigation and Navigation—*contd.*												
Imperial—*contd.*												
Brought forward	Rs. 2,25,050	Rs.	Rs. 726	Rs.	Rs. 1,189	Rs. 19,927	Rs. 7,359	Rs. 4,01,058	Rs. 3,933	Rs. 6,043	Rs. 22,645	Rs. 6,87,930
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Shikarpur Canals District	5,063	...	72	...	52	2,331	...	...	905	380	2,041	10,844
Hyderabad Canals	6,649	...	...	...	...	4,695	...	10	1,177	76	1,076	13,683
Fuleli Canals	823	...	...	...	...	35	...	...	...	...	386	1,247
Karachi Canals	2,826	...	...	...	256	1,096	...	...	23	...	3,418	7,619
Western Nara Canal	6,572	...	...	...	958	2,876	...	...	1,105	286	11,002	22,799
Nasik and Ahmednagar Irrigation District	...	...	...	...	...	25	...	...	...	...	583	608
Nasrat Canals District	1,904	...	...	...	...	163	...	...	1	33	323	2,424
Gujrat Irrigation do.	3,784	...	1	...	...	2,205	...	...	...	55	1,236	7,281
Poona Irrigation do.	41	...	...	...	...	...	...	...	...	...	...	41
Dharwar District	187	...	...	...	...	85	...	...	3	...	298	573
Belgaum do.	...	...	...	...	...	...	...	...	..	...	825	825
Bijapur do.	...	...	...	...	...	145	...	...	...	...	1,260	1,405
West Khandesh District	370	...	...	...	...	...	...	...	...	...	...	370
Surat and Broach do.	...	...	...	...	...	6,472	...	...	...	...	6,782	13,254
	28,222	...	73	...	1,266	20,128	...	10	3,214	830	29,230	82,973
Deduct—Provincial share under the Contract	*14,111*	...	*37*	...	*633*	*10,064*	...	*5*	*1,607*	*415*	*14,615*	*41,487*
	14,111	...	36	...	633	10,064	...	5	1,607	415	14,615	41,486
Bengal.												
Orissa Coast Canal	...	...	...	...	29	...	...	14,654	221	...	2,194	17,098
Nadia Rivers	...	...	...	...	7	7	...	19,485	70	...	384	19,953
Gaighatha and Baxi Khals	...	...	...	...	...	...	...	1,450	..	...	...	1,450
	...	...	...	...	36	7	...	35,589	291	...	2,578	38,501
Deduct—Provincial share under the Contract	...	...	...	...	*18*	*3*	...	*17,794*	*146*	...	*1,289*	*19,250*
Total	...	...	...	...	18	4	...	17,795	145	...	1,289	19,251
Punjab.												
Muzaffargarh Inundation Canal	2,59,587	...	7	...	6,543	198	...	...	...	1,069	939	2,68,343
Lower Sutlej Inundation Canals	2,55,479	...	316	...	1,687	201	...	...	559	220	497	2,58,959
Chenab Inundation Canals	1,97,912	...	664	...	8,716	86	...	...	352	622	665	2,09,017
Total	7,12,978	...	987	..	16,946	485	...	...	911	1,911	2,101	7,36,319
Bihar and Orissa.												
Orissa Coast Canal	...	...	...	...	131	113	...	5,466	...	...	768	6,478
Deduct—Provincial share under the Contract	...	...	...	...	*66*	*56*	...	*2,733*	...	...	*384*	*3,239*
Total	...	..	...	...	65	57	...	2,733	...	...	384	3,239
Total works for which only Revenue Accounts are kept	7,27,089	...	1,023	...	17,662	10,610	...	20,533	2,663	2,326	18,389	8,00,295

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Baluchistan.												
Kesh Spring	...	...	...	...	...	...	...	...	164	...	...	164
Delhi Province.												
Nazafgarh Jhil	...	...	...	...	...	...	...	...	...	...	(a)—*464*	—*464*
Bengal.												
Eden Canals	21,914	...	200	...	...	168	...	...	60	13	449	22,804
Bidhadhari Spill	...	...	...	...	2	..	...	...	...	572	2,417	2,991
	21,914	...	200	...	2	168	...	...	60	585	2,866	25,795
Deduct—Provincial share under the Contract	*10,957*	...	*100*	...	*1*	*84*	...	...	*30*	*292*	*1,433*	*12,897*
TOTAL	10,957	...	100	...	1	84	...	...	30	293	1,453	12,898
Punjab.												
Demarcation of waste lands Upper Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	169	169
Bihar and Orissa.												
Teur Canal	4,026	...	...	...	9	302	...	...	...	...	452	4,789
Deduct—Provincial share under the Contract	*2,013*	...	...	...	*5*	*151*	...	...	...	...	*226*	*2,395*
TOTAL	2,013	...	...	...	4	151	...	...	...	...	226	2,394
Total works for which neither Revenue nor Capital Accounts are kept	12,970		100		5	235			194	293	1,364	15,161
Total Imperial	9,65,109	...	1,849	...	18,856	30,772	7,359	4,21,591	6,790	8,662	42,398	15,03,386
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.												
Madras.												
Peddenaidu Tank of Chennarowpatam	...	...	...	...	...	864	...	...	...	...	...	864
Markapur Tank	...	...	...	...	...	...	...	...	...	...	80	80
Hajepuram	...	...	...	...	...	...	...	...	...	...	74	74
Chembrambakam Tank	...	...	...	...	9	74	...	...	42	...	250	375
Palar Anicut	...	...	...	...	1,819	28	...	...	71	...	107	2,025
Pelandorai Tank	...	...	...	...	415	302	...	...	89	...	3	809
Buckingham Canal	...	...	...	...	760	4,429	...	80,328	168	...	1,772	87,457
Madras Water-supply and Irrigation Extension Project	...	...	...	31,459	400	36	...	...	58	..	1,268	33,271
Ganjam Gopalapur Canal	...	...	...	...	56	...	...	...	...	...	...	56
Vedaranniyam Canal	...	...	...	...	...	32	...	607	...	...	...	639
Vriddhachalam Anicut	...	...	...	...	308	11	...	...	1	...	...	320
Mehamattur do.	...	...	...	...	88	39	...	...	...	...	...	127
Valluru do.	...	...	...	...	54	353	...	...	16	...	132	555
Muradur do.	...	...	...	...	182	1,483	...	...	...	...	414	2,079
Thadapalle Channel	...	...	...	...	...	...	...	...	64	...	1,257	1,321
Arkenkotta do.	...	...	...	...	...	...	...	...	...	...	154	164
Kalingaroyen do.	...	...	...	...	...	...	...	...	14	...	2,208	2,222
Sagileru Project	...	...	...	...	...	17	...	...	28	...	6	51
Munyeru do.	...	...	...	...	...	424	...	...	27	...	...	451
Nandyar Channel Extension	...	...	...	...	...	...	...	...	2	...	905	907
Ganjam Minor River System	...	...	...	...	32	...	...	...	...	...	77	109
TOTAL	...		..	31,459	4,123	8,142	...	80,935	580	...	8,797	1,33,946
Carried over — Provincial	...	...	...	31,459	4,123	8,142	...	80,935	580	...	8,797	1,33,946
Carried over — Imperial	9,65,109	...	1,849	...	18,856	30,772	7,359	4,21,591	6,790	8,662	42,398	15,03,386

(a) Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19—*contd.*

Irrigation and Navigation—*contd.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	9,65,109	...	1,849	...	18,856	30,772	7,359	4,21,591	6,790	8,662	42,398	15,03,386
Brought forward { Provincial	...	...	...	31,459	4,123	8,142	...	80,935	580	...	8,707	1,33,946
Provincial—*contd.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*contd.*												
Bombay.												
Provincial share under the Contract	77,948	...	457	...	1,119	19,477	7,157	53	1,298	628	11,936	1,19,473
Bengal.												
Provincial share under the Contract	...	...	268	...	69	2	...	4,00,970	2,153	...	9,664	4,13,126
United Provinces of Agra and Oudh.												
Sukhra Canal	12,762	...	...	...	40	...	...	...	...	...	...	12,802
Khaptea Tank	2,367	...	12	...	22	...	...	...	...	...	236	2,637
Manikpur Tank	1,604	...	...	...	5	...	...	...	...	...	...	1,609
Seori Lakes	4,256	...	...	...	107	...	...	...	...	...	36	4,399
Kalyanpur Tank and Canals	1,598	...	2	...	20	...	...	...	...	...	24	1,644
Rohilkhand Canals	2,24,374	(a)2,053	106	...	4,411	...	2,355	...	840	751	317	2,35,207
Bundelkhand Irrigation Works { Jhansi Lakes	7,280	...	...	...	198	...	...	...	...	...	648	8,126
Bundelkhand Irrigation Works { Hamirpur Lakes	6,842	...	31	...	208	...	...	...	...	...	63	7,144
TOTAL	2,61,083	2,053	151	...	5,011	...	2,355	...	840	751	1,324	2,73,568
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	...	340	...	...	...	...	39	379
Central Provinces and Berar.												
Kirna Tak	2,172	...	...	...	...	...	...	...	...	...	96	2,268
Jamnera	158	...	...	...	...	...	...	...	...	...	...	158
Maihgawan Hansraj	808	...	...	...	...	...	...	...	...	...	...	808
Dookria Tar Chappa Nala (Storage Tank)	1,907	...	...	...	...	30	...	...	...	...	5	1,942
Musanda	632	...	...	...	...	13	...	...	...	...	...	645
Niwar Tar—Ampeta Reservoir	709	...	...	...	...	8	...	...	2	...	1	720
Narainpura	165	...	...	...	...	...	...	...	...	...	34	199
Dhan our	142	...	...	...	...	7	...	...	...	...	68	217
Ama Chua	900	...	...	...	...	...	...	...	...	...	20	920
Pa.h.ita	152	...	...	...	...	25	...	...	...	...	3	180
Hardwa Murar	35	...	...	...	...	...	...	...	...	...	36	71
Dhawara	653	...	...	...	...	30	...	...	7	...	58	748
Khiroble tanks and its extension	594	...	...	...	...	...	...	...	49	...	4	647
Gurhabanda	237	...	...	...	...	...	...	...	...	...	16	253
Khisgee and its extension	...	...	...	...	...	2	...	...	...	...	...	2
TOTAL	9,234	...	...	...	...	115	...	...	58	...	341	9,778
Total works for which Capital and Revenue Accounts are kept	3,48,295	2,053	876	31,459	10,322	28,076	9,512	4,81,958	4,929	1,379	31,411	9,50,270

WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bombay.												
Provincial share under the Contract	14,111	...	37	...	633	10,064	...	5	1,607	415	14,615	41,487
Bengal.												
Provincial share under the Contract	...	...	...	...	18	3	...	17,794	146	...	1,289	19,250
Punjab.												
Shahpur Canal	29,484	...	...	...	...	...	...	...	...	...	...	29,484
Burma.												
Mandalay District	...	31,898	290	...	42	530	...	4,400	32	...	144	37,336
Myingyan "	...	6,671	...	...	...	80	...	...	23	...	...	6,774
Shwebo "	...	23,310	...	...	...	893	...	...	30	...	...	24,233
Kyaukse "	140	5,27,612	394	...	195	9,955	...	...	860	...	131	5,39,287
Meiktila "	...	1,37,513	3,448	...	79	2,288	...	...	1,282	...	75	1,44,685
Minbu "	...	3,67,180	...	...	25	121	...	...	285	...	...	3,67,611
Yamethin "	...	65,257	...	...	...	2,735	...	...	328	...	...	68,320
Pegu "	...	...	325	...	...	...	...	1,70,241	804	...	26,388	1,97,758
Thaton "	...	...	...	...	...	250	...	...	110	...	300	660
Magwe "	...	1,233	...	...	...	...	...	...	...	...	...	1,233
TOTAL	140	12,10,674	4,457	...	341	16,852	...	1,74,641	3,754	...	27,038	14,37,897
Bihar and Orissa.												
Provincial share under the Contract	...	...	...	...	66	56	...	2,733	...	...	384	3,239
Central Provinces.												
Tank Projects	50,214	...	3,300	...	...	1,453	...	...	2	15	3,789	58,773
Total works for which only Revenue Accounts are kept	93,949	12,10,674	7,794	...	1,058	28,428	...	1,95,173	5,509	430	47,115	15,90,130
Carried over { Provincial	4,42,244	12,12,727	8,670	31,459	11,380	56,504	9,512	6,77,131	10,438	1,809	78 526	25,40,400
Carried over { Imperial	9,65,109	...	1,849	...	18,856	30,772	7,359	4,21,591	6,790	8,662	42,398	15,03,386

(a) Recoveries by the Civil Department.

No. 62.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19—*contd.*

Irrigation and Navigation—*concld.*	Direct Receipts during the year.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Imperial	9,65,109	...	1,849	...	18,856	30,772	7,359	4,21,591	6,790	8,662	42,398	15,03,386
Brought forward { Provincial	4,42,244	12,12,727	8,670	31,459	11,380	56,504	9,512	6,77,131	10,438	1,809	78,526	25,40,400
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Madras	...	*147	18,866	...	2,639	2,108	...	11,221	(e) 475	(f) 3,174	(g) 28,084	66,714
Bengal.—Provincial share under the Contract	10,957	...	100	...	1	84	...	...	30	292	1,433	12,897
Punjab	(a) 45,084	...	...	99	123	...	1,393	...	...	107	37,428	84,234
Bihar and Orissa.—Provincial share under the Contract.	2,013	...	...	...	5	151	...	...	...	...	226	2,395
Central Provinces	...	...	...	...	...	...	...	...	58	...	403	461
Total works for which neither Capital nor Revenue Accounts are kept	58,054	147	18,966	99	2,768	2,343	1,393	11,221	563	3,573	67,574	1,66,701
Total Provincial	5,00,298	12,12,874	27,636	31,558	14,148	58,847	10,905	6,88,352	11,001	5,382	1,46,100	27,07,101
Total Irrigation and Navigation	14,65,407	12,12,874	29,485	31,558	33,004	89,619	18,264	11,09,943	17,791	14,044	1,88,498	42,10,487
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Bengal.—Mograhat Drainage Project	...	...	...	...	...	609	...	30,079	...	...	615	31,303
Deduct—Provincial share under the Contract	...	...	...	...	...	*304*	...	*15,040*	...	...	*308*	*15,652*
TOTAL	...	...	...	...	...	305	...	15,039	...	...	307	15,651
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.												
Bombay	8,826	...	124	...	71	4,172	...	...	2,462	...	18,594	34,249
Deduct—Provincial share under the Contract	*4,413*	...	*62*	...	*35*	*2,086*	...	...	*1,231*	...	*9,297*	*17,124*
TOTAL	4,413	...	62	...	36	2,086	...	...	1,231	...	9,297	17,125
Bengal	...	...	...	...	113	5,146	...	6,722	1,419	...	(d) 62,606	76,006
Deduct—Provincial share under the Contract	...	...	...	...	*56*	*2,573*	...	*3,361*	*710*	...	*31,303*	*38,003*
TOTAL	...	...	...	...	57	2,573	...	3,361	709	...	31,303	38,003
Punjab.—Muzaffargarh Embankment	...	...	...	...	...	...	...	...	886	...	...	886
Bihar and Orissa	...	...	397	...	42	6,340	...	...	542	...	(e) 51,695	59,016
Deduct—Provincial share under the Contract	...	...	*198*	...	*21*	*3,170*	...	...	*271*	...	*25,848*	*29,508*
TOTAL	...	...	199	...	21	3,170	...	...	271	...	25,847	29,508
Total Imperial	4,413	...	261	...	114	8,134	...	18,400	3,097	...	66,754	1,01,173

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
United Provinces— Bara Muaci Tank	962	...	...	...	...	...	...	...	...	...	...	962
Tanks in Banda District	1,100	...	5	...	9	...	...	...	...	...	...	1,114
TOTAL	2,062	...	5	...	9	...	...	...	...	...	...	2,076
Burma— Irrawady Embankments	...	...	...	...	354	40	...	...	125	...	124	643
Thongwa Island Embankment	...	..	...	...	159	50	...	...	8	...	2	219
TOTAL	...	...	...	...	513	90	...	...	133	...	126	862
Total works for which Capital and Revenue Accounts are kept.	2,062	...	5	...	522	90	...	...	133	...	126	2,938
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bengal.—Provincial share under the Contract	...	...	...	...	...	304	...	15,040	...	...	308	15,652
United Provinces— Tanks in Jhansi District	7,482	...	13	...	87	...	...	...	...	...	968	8,550
Tanks in Hamirpur District	1,829	...	...	...	...	...	...	...	...	...	...	1,829
Tanks in Banda District	743	...	...	...	8	...	...	...	...	...	...	751
Tanks in Jalaun District	...	...	1,471	...	...	...	...	...	...	...	...	1,471
TOTAL	10,054	...	1,484	...	95	...	...	...	...	...	968	12,601
Burma.—Maubin Embankment, Maubin District	...	...	...	...	824	5	...	...	290	...	520	1,639
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	65	...	...	65
Zwebat Monyngyi Embankment		634	...	...	...	...	...	...	...	...	...	634
Ela Embankment		1,197	...	...	...	...	...	...	...	...	...	1,197
TOTAL	...	1,831	...	...	824	5	...	...	355	...	520	3,535
Total works for which only Revenue Accounts are kept.	10,054	1,831	1,484	...	919	309	...	15,040	355	...	1,796	31,788
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Madras	...	...	...	...	68,480	5,146	32	211	73	1,245	16,775	91,962
Bombay—Provincial share under the Contract	4,413	...	62	...	35	2,086	...	...	1,231	...	9,297	17,124
Bengal—Provincial share under the Contract	...	...	...	...	56	2,573	...	3,361	710	...	31,303	38,003
United Provinces	14,788	...	2	...	142	...	...	...	122	...	1,141	16,195
Bihar and Orissa—Provincial share under the Contract	...	...	198	...	21	3,170	...	...	271	...	25,848	29,508
Total works for which neither Capital nor Revenue Accounts are kept.	19,201	...	262	...	68,734	12,975	32	3,572	2,407	1,245	84,364	1,92,792
Total Provincial	31,317	1,831	1,751	...	70,175	13,374	32	18,612	2,895	1,245	86,286	2,27,518
Total Agricultural	35,730	1,831	2,012	...	70,289	21,508	32	37,012	5,992	1,245	1,53,040	3,28,691
GRAND TOTAL	15,01,137	12,14,705	31,497	31,558	1,03,293	1,11,127	18,296	11,46,955	23,783	15,289	3,41,538	45,39,178
											Grand Total converted into £ at R15=£1	£ 302,612

*Recoveries by the Civil Department.

(*a*) R799 by Civil Department.
(*e*) R116 by Civil Department.
(*f*) R3,121 by Civil Department.
(*c*) R47,167 by Civil Department.
(*g*) R19,238 by Civil Department.
(*d*) R49,882 by Civil Department.

No. 62A.—Summary of Receipts from Minor Works and Navigation during the Year 1918-19.

Provinces.	Imperial.					Provincial.					Grand Total
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General, Baluchistan	57,131	...	164	...	57,295	...	...	...	...	...	57,295
Ditto, Delhi Province			—464		—464	...	...	...	...	...	—464
Madras	...	...	...	...	...	1,33,946	...	66,714	91,962	2,92,622	2,92,622
Bombay	1,19,473	41,486	...	17,125	1,78,084	1,19,473	41,487	...	17,124	1,78,084	3,56,168
Bengal	4,13,126	19,251	12,898	53,654	4,98,929	4,13,126	19,250	12,897	53,655	4,98,928	9,97,857
U. P. of Agra and Oudh	...	...	...	...	...	2,73,568	...	...	30,872	3,04,440	3,04,440
Rajputana	24,065	...	...	...	24,065	...	...	...	...	...	24,065
Punjab	73,756	7,36,319	169	886	8,11,130	...	29,484	84,234	...	1,13,718	9,24,848
Burma	...	...	...	...	...	...	14,37,897	...	4,397	14,42,294	14,42,294
Bihar and Orissa	379	3,239	2,394	29,508	35,520	379	3,239	2,395	29,508	35,521	71,041
Central Provinces	...	...	...	...	...	9,778	58,773	461	...	69,012	69,012
Total	6,87,930	8,00,295	15,161	1,01,173	16,04,559	9,50,270	15,90,130	1,66,701	2,27,518	29,34,619	45,39,178
Total India converted into £ at Rs. 15 = £1											£ 302,612

No. 63.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS during the Year 1918-19.

IRRIGATION AND NAVIGATION.	Imperial. India. Delhi Province.	Imperial. India. Baluchistan.	Imperial. N.-W. F. Province.	Imperial. Madras. Coorg.	Imperial. Bombay.	Imperial. Bengal.	Imperial. U. P. Rajputana.	Imperial. Punjab.	Imperial. Bihar and Orissa.	Imperial. Total.	Provincial. Madras.	Provincial. Bombay.	Provincial. Bengal.	Provincial. U. P. of Agra and Oudh.	Provincial. Punjab.	Provincial. Burma.	Provincial. Bihar and Orissa.	Provincial. C. P. and Berar.	Provincial. Total.	Grand Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Capital Outlay: (*See* pages 184 to 189)																				
Works	...	99,367	...	...	48,474	1,61,437	9,082	8,308	3,270	3,29,938	1,90,365	48,474	1,61,437	25,829	...	...	3,270	2,31,253	6,60,628	9,90,566
Establishment	...	21,141	...	...	14,464	34,859	2,060	3,204	1,257	76,985	95,048	14,465	34,859	8,573	...	...	1,258	83,750	2,37,953	3,14,938
Tools and Plant	...	2,148	...	...	329	4,076	186	287	96	7,122	1,709	328	4,076	—5,093	...	...	96	2,772	3,888	11,010
Suspense	...	4,477	...	...	...	99	1,102	...	...	5,678	...	...	99	8,767	...	...	...	...	8,866	14,544
Less—Receipts on Capital Account.					*195*	*2,862*	...	...	...	*3,057*	*5,347*	*195*	*2,861*	...	...	...	...	*248*	*8,651*	*11,708*
NET TOTAL	...	1,27,133	...	...	63,072	1,97,609	12,430	11,799	4,623	4,16,666	2,81,775	63,072	1,97,510	38,076	...	...	4,624	3,17,527	9,02,684	13,19,350
Revenue Outlay: (*See* pages 190 to 199)																				
Works	...	...	...	...	19,415	5,525	14,660	2,115	...	41,715	4,666	19,414	5,524	45,396	...	...	...	2,680	77,680	1,19,395
Repairs	...	28,997	...	...	2,01,530	1,45,131	45,094	32,301	223	4,53,276	3,05,545	2,01,531	1,45,131	56,047	...	...	223	14,536	7,23,013	11,76,289
Establishment	...	16,947	...	...	70,170	67,838	29,737	43,129	173	2,27,994	79,676	70,169	67,838	(*a*)96,460	...	...	173	14,403	3,28,719	5,56,713
Tools and Plant	...	423	...	...	—5	3,149	1,222	1,217	...	6,006	2,540	—4	3,148	—20,005	...	...	...	412	—13,909	—7,903
Refunds of Revenue	...	...	...	...	79	13	...	...	...	92	110	78	14	95	...	...	...	...	297	389
Suspense	...	...	...	...	376	...	...	...	...	376	...	376	...	...				...	376	752
TOTAL	...	46,367	...	...	2,91,565	2,21,656	90,713	78,762	396	7,29,459	3,92,537	2,91,564	2,21,655	1,77,993	...	...	396	32,031	11,16,176	18,45,635
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	...	...	57,556	...	...	1,33,698	...	1,91,254	...	57,556	...	...	...	70,998	...	24,392	1,52,946	3,44,200
Repairs	...	...	...	...	3,54,945	14,536	...	3,35,767	8,124	7,13,372	...	3,54,945	14,536	...	15,926	2,80,406	8,124	28,930	7,02,867	14,16,239
Establishment	...	...	...	...	87,804	12,605	...	3,38,836	8,276	4,47,521	...	87,804	12,606	...	19,668	2,89,148	8,277	44,030	4,61,533	9,09,054
Tools and Plant	...	...	...	...	—4,084	195	...	4,652	225	988	...	—4,084	195	...	671	—6,066	226	1,195	—7,863	—6,875
Refunds of Revenue	...	...	...	...	199	2	...	479	1	681	...	199	1	...	...	61	...	2,548	2,809	3,490
Suspense	...	...	...	...	—734	—2	...	855	...	119	...	—733	—2	...	...	—2,959	...	...	—3,694	—3,575
TOTAL	...	...	...	...	4,95,686	27,336	...	8,14,287	16,626	13,53,935	...	4,95,687	27,336	...	36,265	6,31,588	16,627	1,01,095	13,08,598	26,62,533
Carried over	...	1,73,500	...	...	8,50,323	4,46,601	1,03,143	9,04,848	21,645	25,00,060	6,74,312	8,50,323	4,46,601	2,16,069	36,265	6,31,588	21,647	4,50,653	33,27,458	58,27,518

(*a*) Includes R 89 outlay by Civil Officers.

No. 63—Abstract Account of Expenditure on Minor Works and Navigation from Imperial and Provincial Funds during the Year 1918-19—*continued.*

	Imperial.										Provincial.										Grand Total.
	India.			Madras			U. P.														
	Delhi Province.	Baluchistan.	N.-W. F. Province.	Coorg.	Bombay.	Bengal.	Rajputana.	Punjab.	Bihar and Orissa.	Total.	Madras.	Bombay.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	C. P. and Berar.	Assam.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION—*contd.*																					
Brought forward	...	1,73,500	...	...	8,50,323	4,46,601	1,03,143	9,04,848	21,645	25,00,060	6,74,312	8,50,323	4,46,601	2,16,069	36,265	6,31,588	21,647	4,50,653	...	33,27,458	58,27,518
Works for which neither Capital nor Revenue Accounts are kept:																					
Works	...	17,749	2,66,094	...	...	2,06,265	953	...	...	4,91,061	2,43,779	...	2,06,265	...	5,226	31,708	...	38,002	...	5,24,980	10,16,041
Repairs	1,244	783	*33,362	...	...	19,366	...	...	760	55,515	19,11,623	...	19,365	...	(h)58,111	8,456	760	1,676	...	19,99,991	20,55,506
Establishment	369	23,907	(a)97,503	...	...	49,604	433	...	295	1,72,111	7,53,505	...	49,605	...	(i)3,02,545	10,508	295	41,094	...	11,57,552	13,29,663
Tools and Plant	...	228	500	...	...	3,952	19	—1,827	16	2,888	17,683	...	3,952	...	9,577	284	15	1,517	...	33,028	35,916
Refunds of Revenue	...		...	...	...	102	...	...	...	102	2,045	...	102	...	(j) 93	...	...	...	...	2,240	2,342
Suspense	...		...	...	...	...	...	...	...	...	...	...	...	...	139	...	...	268	...	407	407
Deduct—Outlay from contributions	...		...	...	...	...	...	...	...		*17,752*	...	...	...	...	...	...	...	...	*17,752*	*17,752*
Total	*1,613	42,667	3,97,459	...	...	2,79,289	1,405	—1,827	1,071	7,21,677	(f)29,10,883	...	2,79,289	...	(n)3,75,691	50,956	1,070	82,557	...	37,00,446	44,22,123
TOTAL IRRIGATION AND NAVIGATION	1,613	2,16,167	3,97,459	...	8,50,323	7,25,890	1,04,548	9,03,021	22,716	32,21,737	35,85,195	8,50,323	7,25,890	2,16,069	4,11,956	6,82,544	22,717	5,33,210	...	70,27,904	1,02,49,641
AGRICULTURAL.																					
Works for which Capital and Revenue Accounts are kept:																					
Capital:																					
(*See* page 189)																					
Works	...	...	...	...	...	...	...	...	...		...	...	...	37,984	...	1,65,589	...	...	...	2,03,573	2,03,573
Establishment	...	...	...	...	...	...	...	...	...		...	...	...	12,805	...	70,508	...	...	...	83,313	83,313
Tools and Plant	...	...	...	...	...	...	...	...	...		...	...	...	—7,491	...	—3,095	...	...	...	—10,586	—10,586
Total	...	...	...	...	...	...	...	...	...		...	...	...	43,298	...	2,33,002	...	...	...	2,76,300	2,76,300
Revenue Outlay:																					
(*See* page 193)																					
Works	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...
Repairs	...	...	...	...	...	...	...	...	...		...	...	...	...	...	1,32,502	...	...	...	1,32,502	1,32,502
Establishment	...	...	...	...	...	...	...	...	...		...	...	...	64	...	55,935	...	...	...	55,999	55,999
Tools and Plant	...	...	...	...	...	...	...	...	...		...	...	...	...	...	—2,560	...	...	...	—2,560	—2,560
Refunds of Revenues	...	...	...	...	...	...	...	...	...		...	...	...	60	...	11	...	...	...	71	71
Suspense	...	...	...	...	...	...	...	...	...		...	...	...	...	...	25,402	...	...	...	25,402	25,402
Total	...	...	...	...	...	...	...	...	...		...	...	...	124	...	2,11,290	...	...	...	2,11,414	2,11,414
Works for which only Revenue Accounts are kept:																					
Works	...	...	...	...	...	...	...	...	...	...	...	...	...	10,617	...	17,936	...	...	...	28,553	28,553
Repairs	...	...	...	...	...	14,121	...	...	...	14,121	...	...	14,121	5,929	...	61,636	...	...	...	81,686	95,807
Establishment	...	...	...	...	...	5,944	...	...	...	5,944	...	...	5,944	13,128	...	36,643	...	...	...	55,715	61,659
Tools and Plant	...	...	...	...	...	275	...	...	...	275	...	...	275	—3,263	...	—1,024	...	...	...	—4,012	—3,737
Refunds of Revenue	...	...	...	...	...	3	...	...	...	3	...	...	3	...	...	...	...	...	...	3	6
Total			...	...	...	20,343	...	...	...	20,343	...	...	20,343	26,411	...	1,15,191	...	...	...	1,61,945	1,82,288

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	166	(d) 1,62,717	1,54,673	...	1,751	34,956	3,54,263	1,08,045	(l) 1,62,717	1,54,673	48,429	...	15,242	34,956	...	468	5,24,530	8,78,793
Repairs	...	...	...	2,421	4,24,423	3,06,303	...	25,137	47,355	8,05,639	4,74,605	4,24,422	3,06,302	20,925	...	15,915	47,354	1,242	23,286	13,14,051	21,19,690
Establishment	...	...	...	1,023	1,28,549	(c) 79,988	...	7,000	(b) 26,213	2,42,773	2,36,962	1,28,550	(m) 79,985	71,314	...	11,733	(k) 26,213	456	6,790	5,62,056	8,04,829
Tools and Plant	...	...	...	58	—9,760	8,669	...	266	5,636	4,869	10,366	—9,760	8,669	803	...	—100	5,637	7	832	16,454	21,323
Refunds of Revenue	...	...	...	...	...	50	...	...	...	50	1,435	...	50	18	...	...	...	...	...	1,503	1,553
Suspense	...	...	...	...	—3	118	...	...	9,562	9,677	...	—3	119	...	...	...	9,561	...		9,677	19,354
TOTAL	...	...	...	3,668	7,05,926	5,49,801	...	34,154	1,23,722	14,17,271	8,31,413	7,05,926	5,49,801	1,41,489	...	42,840	1,23,721	1,705	31,376	24,28,271	38,45,542
TOTAL AGRICULTURAL	...	...		3,668	7,05,926	5,70,144		34,154	1,23,722	14,37,614	8,31,413	7,05,926	5,70,144	2,11,322	...	6,02,323	1,23,721	1,705	31,376	30,77,930	45,15,544
GRAND TOTAL	1,613	2,16,167	3,97,459	3,668	15,56,249	12,96,034	1,04,548	9,37,175	1,46,438	46,59,351	44,16,608	15,56,249	12,96,034	4,27,391	4,11,956	12,84,867	1,46,438	5,34,915	31,376	1,01,05,834	1,47,65,185
Deduct—Outlay in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Outlay in India	1,613	2,16,167	3,97,459	3,668	15,56,249	12,96,034	1,04,548	9,37,175	1,46,438	46,59,351	44,16,608	15,56,249	12,96,034	4,27,391	4,11,956	12,84,867	1,46,438	5,34,915	31,376	1,01,05,834	1,47,65,185
Total Outlay converted into £ at R15=£1																				*	984,345

(a) Includes R 20,328 outlay by Civil Officers.
(b) " 2,139 " "
(c) " 946 " "
(d) " 725

* Outlay by Civil Officers.

(f) Includes the following outlay by Civil Officers:—

	R
Works	14,776
Repairs	5,86,535
Establishment	1,66,925
Tools and Plant	597
Refunds of Revenue	1,985
Deduct—Outlay from contributions	17,752
TOTAL	R 7,53,066

(h) Includes R 25,005 outlay by Civil Officers.
(i) " R 6,130 " "
(j) " R 85 " "
(k) " R 2,139 " "
(l) " R 725 " "
(m) " R 946 " "
(n) " R 2,38,852 on account of survey charges transferred from India Books, *vide* account No. 40-E., page 104.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	N.-W. Frontier Province.	Madras.		Bombay.	Bengal.	United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
			Proper.	Coorg.			Proper.	Rajputana.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
Imperial	2,17,780	3,97,459	...	3,668	15,56,249	12,96,034	...	1,04,548	9,37,175	...	1,46,438		...	46,59,351	310,623	...	310,623
Provincial	...	...	44,16,608	...	15,56,249	12,96,034	4,27,391	...	4,11,956	12,84,867	1,46,438	5,34,915	31,376	1,01,05,834	673,722	...	673,722
	2,17,780	3,97,459	44,16,608	3,668	31,12,498	25,92,068	4,27,391	1,04,548	13,49,131	12,84,867	2,92,876	5,34,915	31,376	1,47,65,185	984,345	...	984,345

No. 63A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1918-19.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Expenditure during the year. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Account.	Deduct— Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	Net Total.	Total Expenditure to end of the year. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	Less Receipts on Capital Account.	Net Total.
Baluchistan.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Shebo Canal	...	...	...	...	...	...	...	6,79,517	97,140	22,940	...	7,99,597	*371*	7,99,226
Khushdil Khan Reservoir	19,259	1,065	...	4,477	...	...	24,801	13,95,718	1,90,629	35,819	12,698	16,34,864	*537*	16,34,327
Anambar Flood Channel	...	...	...	...	...	...	...	82,523	13,662	7,069	...	1,03,254	...	1,03,254
Nari Weir	81,811	19,944	2,673	...	...	...	1,04,428	3,06,428	66,327	7,319	...	3 80,074	*425*	3,79,649
Nar Nullah	5,556	144	...	...	...	...	5,700	8,26,261	1,56,294	24,779	415	10,07,749	*1,328*	10,06,421
Surkhab Project	—7,259	—12	—525	...	...	...	—7,796	2,09,611	92,644	6,913	...	3,09,168	*284*	3,08,884
TOTAL	99,367	21,141	2,148	4,477	...	...	1,27,133	35,00,058	6,16,696	1,04,839	13,113	42,34,706	*2,945*	42,31,761
North-West Frontier Province.														
Outlay on Projects classed as Productive (*b*)	...	...	...	...	...	...	...	14,37,206	3,84,353	58,663	...	18,80,222	*1,620*	18,78,602
Bombay.														
Pravara River Works—Ojhar Canal	...	...	...	...	...	...	...	2,34,164	85,769	4,528	...	3,24,461	*144*	3,24,317
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	*21*	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	*690*	3,52,685
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	*5,392*	7,57,050
Revari Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	...	...	...	...	...	...	...	2,11,223	27,921	1,826	...	2,40,970	*743*	2,40,227
Trawza Nagrama Tank	...	...	...	...	...	...	...	2,22,942	14,168	924	...	2,38,034	*2*	2,38,032
Savli Tank	...	...	...	...	...	...	...	2,02,183	30,269	1,974	...	2,34,426	*247*	2,34,179
Victoria Tank	4,962	1,151	106	...	*390*	...	5,829	50,438	10,642	651	...	61,731	*1,360*	60,371
Gokak Canal, 1st section and storage works	...	...	...	...	...	...	...	7,75,350	1,10,825	15,325	...	9,01,500	*689*	9,00,811
Sahiat Tank	...	...	...	...	...	...	...	1,34,805	22,199	1,448	...	1,58,452	...	1,58,452
Suki River	...	...	...	...	...	...	...	12,212	2,749	178	...	15,139	...	15,139
Pathri Tank	...	...	...	...	...	...	...	5,21,783	1,00,435	7,403	...	6,29,621	*1,796*	6,27,825
Upper Man River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	*241*	4,15,835
Yerla River Irrigation Works	...	...	...	...	...	...	...	5,89,656	1,24,186	8,065	...	7,21,907	*2,365*	7,19,542
Maini Tank	...	...	...	...	...	...	...	3,43,054	1,16,101	3,511	...	4,62,666	*540*	4,62,126
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	*267*	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	*14*	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Parsul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	*71*	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	*138*	30,185
Dambal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	*62*	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	*6*	78,354
Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	16,363	...	16,363
Hartâla Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	*4*	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	*6*	1,28,781
Kasurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207

Fuleli Canal	13,986	4,441	124	...	...	...	18,551	16,15,751	3,50,001	9,398	...	19,75,150	504	19,74,646
Marak Great Canal	65,948	20,942	588	...	...	...	87,478	2,56,700	60,321	2,487	...	3,19,508	80	3,19,428
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghar Canal	...	...	...	...	...	...	...	4,46,951	98,471	2,984	...	5,48,406	...	5,48,406
Sukkur Canal	9,624	1,893	—219	...	...	...	11,298	11,49,150	2,13,361	13,701	...	13,76,212	160	13,76,052
Hasanaliwah Canal	...	...	...	...	...	...	...	2,35,342	49,286	5,301	...	2,89,929	...	2,89,929
Suttah Canal	...	...	...	...	...	...	...	1,40,133	31,819	2,076	...	1,74,028	...	1,74,028
Dharma Canal	2,401	496	57	...	...	...	2,954	76,341	16,269	1,104	...	93,714	...	93,714
Futelao Tank	...	...	...	...	...	...	...	88,822	17,325	1,209		1,07,356	...	1,07,356
Add—Outlay on Projects classed as Productive (*c*)	27	6	1	...	...	...	34	17,05,791	4,74,148	28,956	—1,136	22,07,769	490	22,07,269
	96,948	28,929	657	...	390	...	1,26,144	1,23,28,447	27,93,873	1,72,525	—1,136	1,52,93,709	16,032	1,52,77,677
Deduct—Outlay from Contributions (*d*)	...	...	...	...	...	...	...	47,477	6,874	...	...	54,351	...	54,351
„ Provincial shares under the Contract	48,474	14,465	328	...	195	...	63,072	9,06,199	1,86,941	13,604	—670	11,06,074	1,185	11,04,889
„ Famine Relief outlay brought on (*f*)	...	...	...		...	...	...	6,18,313	74,665	4,762	...	6,97,740	...	6,97,740
„ Provincial outlay on Gokak Canal	...	...	...		...	...	...	7,73 543	1,10,411	15,325	...	8,99,279	689	8,98,590
Total Deductions	48,474	14,465	328	...	195	...	63,072	23,45,532	3,78,891	33,691	—670	27,57,444	1,874	27,55,570
TOTAL	48,474	14,464	329	...	195	...	63,072	99,82,915	24,14,982	1,38,834	—466	1,25,36,265	14,158	1,25,22,107
Bengal.														
Calcutta and Eastern Canals	40,393	22,628	2,647	198	4,150	...	61,716	72,09,858	9,22,317	15,62,909	9,811	97,04,895	1,16,005	95,88,890
Madaripur Bheel route project	2,79,362	46,571	5,444	...	...	...	3,31,377	38,17,611	4,64,208	12,988	...	42,94,807	...	42,94,807
Uttarbagh lock	...	...	...	...	...	...	...	1,31,584	28,488	364	...	1,60,436	...	1,60,436
Hughly Bidyadhari Proposed Grand Trunk Canal	...	...	...	...	...	...	...	4,467	42,594	13		47,074	...	47,074
Add—Outlay on Projects classed as Productive (*a*)	3,119	519	61	...	1,573	...	2,126	5,87,487	1,43,227	1,00,994	...	8,31,708	1,671	8,30,037
	3,22,874	69,718	8,152	198	5,723	...	3,95,219	1,17,51,007	16,00,834	16,77,268	9,811	1,50,38,920	1,17,676	1,49,21,244
Deduct—Provincial share under the Contract	1,61,437	34,859	4,076	99	2,861	...	1,97,610	1,05,40,955	14,10,767	14,88,386	6,893	1,34,47,001	1,05,587	1,33,41,414
TOTAL	1,61,437	34,859	4,076	99	2,862	...	1,97,609	12,10,052	1,90,067	1,88,882	2,918	15,91,919	12,089	15,79,830
Rajputana.														
Tanks in Ajmere Sub-Collectorate	...	...	...	...	...	...	...	14,67,165	3,08,800	17,325	...	17,93,290	990	17,92,300
„ in Beawar „ „	9,082	2,060	186	...	...	...	11,328	8,28,766	2,34,634	13,661	...	10,76,661	396	10,76,665
„ in Todghur „ „	...	...	...	1,102	...	...	1,102	3,74,853	79,946	3,319	4,509	4,62,627	...	4,62,627
TOTAL	9,082	2,060	186	1,102	...	...	12,430	26,70,784	6,23,380	34,305	4,509	33,32,978	1,386	33,31,592
United Provinces.														
Rohilkhand Canals and Bundelkhand Irrigation Works (Imperial outlay) (*h*)	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00,242
Add—Outlay on works classed as Productive (*g*)	...	...	...	...	...	...	...	6,87,635	...	...	...	6,87,635	...	6,87 635
TOTAL	...	...	...	...	...	...	...	21,87,877	...	...	...	21,87,877	...	21,87,877
Punjab.														
Shahpur Canals	6,006	2,498	253	...	...	..	8,757	1,81,066	32,758	866	...	2,14,690	...	2,14,690
Ghaggar Canals	2,302	706	34	...	...	...	3,042	2,96,942	63,508	7,957	...	3,68,407	...	3,68,407
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	...	15,34,505	3,62,147	54,520	...	19,51,172	63,696	18,87,476
TOTAL	8,308	3,204	287	...	...	...	11,799	20,12,513	4,58,413	63,343	...	25,34,269	63,696	24,70,573
Carried over	3,26,668	75,728	7,026	5,678	3,057	...	4,12,043	2,30,01,405	46,87,891	5,88,866	20,074	2,82,98,236	95,894	2,82,02,342

(*a*) Tidal Canal ... 7,55,316
Midnapur Canal 2,126 74,721
2,126 8,30,037

(*b*) Upper Swat River Canal 30,731
Lower „ „ 13,38,673
Kabul River „ 5,09,198
18,78,602

(*c*) Lower Panghra River Works ... 36,447
Kadva River Works ... 3,81,519
Mutha Canals and Matoba Tank 34 9,55,040*
Pravara River Works—Lakh Canal ... 5,946
Krishna Canal 74,432
Hathmati and Kharicut Canal ... 7,50,058
Mirwah Relri ... 3,827
34 22,07,269

(*d*) Fuleli Canal 10,060
Sukkur Canal 19,133
Khari Cut 25,158
54,351

(*e*) Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal) 7,89,907
Lower Chenab Canal 14,410
Sidhnai „ 18,306
Indus Inundation Canal 7,22,513
Upper Chenab 1,07,871
Upper Jhelum 66,948
Lower Bari Doab 1,67,521
18,87,476

(*f*) Wangroli Tank 57,214
Trawza Nagrama „ 1,26,641
Savali „ 49,451
Victoria „ 44,704
Pathri „ 3,95,230
Futelo „ 24,500
6,97,740

(*g*) Dun Canals 6,17,669
Bijnor Canal 69,966
6,87,635

(*h*) Rohilkhand Canals 14,25,363
Bundelkhand Irrigation Works 74,879
15,00,242

*Excludes R8,60,525 transferred to 45—Civil Works owing to the separation of the accounts of the Poona Water Works from those of the Mutha Canals project.

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Fund during, and to end of, the Year 1918-19—*continued.*

	Expenditure during the year.							Total Expenditure to end of the year.						
					Deduct—									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Receipts on Capital Accounts.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
IRRIGATION AND NAVIGATION —*continued.*														
Imperial—*continued.*														
Works for which Capital and Revenue Accounts are kept—*continued.*														
Brought forward—Imperial	Rs. 3,26,668	Rs. 75,728	Rs. 7,026	Rs. 5,678	Rs. *3,057*	Rs. ...	Rs. 4,12,043	Rs. 2,30,01,405	Rs. 46,87,891	Rs. 5,88,866	Rs. 20,074	Rs. 2,82,98,236	Rs. *95,894*	Rs. 2,82,02,342
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
,, on Ye-u Canal ditto.	...	...	...	...	...	...	...	365	...	...	...	365	...	365
Total	...	...	...	...	...	...	...	21,937	11,509	267	...	33,713	...	33,713
Bihar and Orissa.														
Saran Project	...	...	...	...	...	...	...	4,91,979	1,69,450	25,952	...	6,87,381	*498*	6,86,883
Add—Outlay on Projects classed as Productive (*g*)	6,540	2,515	192	...	...	...	9,247	9,76,027	2,11,685	8,403	...	11,96,115	*236*	11,95,879
Ditto ditto Protective (*h*)	...	...	...	...	...	...	...	27,718	266	...	...	27,984	...	27,984
	6,540	2,515	192	...	...	...	9,247	14,95,724	3,81,401	34,355	...	19,11,480	*734*	19,10,746
Deduct—Provincial share under the Contract	*3,270*	*1,258*	96	...	...	...	*4,624*	*13,20,538*	*3,41,085*	*31,420*	...	*16,93,043*	*695*	*16,92,348*
Total	3,270	1,257	96	...	...	...	4,623	1,75,186	40,316	2,935	...	2,18,437	*39*	2,18,398
Add—**Outlay on works now classed as Protective** (*f*)	...	...	...	...	...	...	...	9,70,933	4,68,020	1,08,700	...	15,47,653	*2399*	15,45,254
Total Imperial	3,29,938	76,985	7,122	5,678	*3,057*	...	4,16,666	2,41,69,461	52,07,736	7,00,768	20,074	3,00,98,039	*98,332*	2,99,99,707
Provincial.														
North-West Frontier Province.														
Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,48,006	15,974	4,505	...	4,68,485	...	4,68,485
Madras.														
Harkapur tank supply channel	...	...	...	...	...	...	...	95,492	21,144	...	...	1,16,636	...	1,16,636
Yerur Tank Project	...	...	...	...	...	...	...	50,219	11,522	...	...	61,741	...	61,741
Atmakuru Tank Project	...	...	...	...	...	...	...	91,202	18,749	...	...	1,09,951	...	1,09,951
Vamula ditto	...	...	...	...	...	...	...	50,961	11,225	...	...	62,186	...	62,186
Jangameshwarapuram Tank	...	...	...	...	...	...	...	52,564	8,689	...	...	61,253	...	61,253
Hajipuram Tank	...	...	...	...	...	...	...	2,30,686	48,308	...	...	2,78,994	*220*	2,78,774
Ganjam Minor River System	...	...	...	...	...	...	...	2,14,343	43,680	139	...	2,58,162	...	2,58,162
Vedaranniyam Canal	...	...	...	...	...	...	...	1,07,885	24,814	...	...	1,32,699	...	1,32,699
Vellanur Tank Project	7,696	4,939	79	...	...	...	12,714	1,89,860	39,640	7,073	...	2,36,573	...	2,36,573
Yalapulla Venka Tank Project	...	...	...	...	...	...	...	54,348	11,204	731	...	66,283	...	66,283

Nagavaram Anicut and Supply Channel	...	...	...	...	...	...	...	88,757	17,964	...	...	1,06,721	...	1,06,721
Siddapur Tank	—10,264	—6,587	—105	...	*76*	...	—17,032	5,44,466	1,11,227	1,72,705	...	8,28,398	*293*	8,28,105
Panjampatti Reservoir	33,030	14,604	261	...	*88*	...	47,807	2,30,133	43,878	56,209	...	3,30,220	*531*	3,29,689
Kocheruvu Tank	3,016	1,936	31	...	*6*	...	4,977	1,00,791	21,039	1,039	...	1,22,869	*10*	1,22,859
Peddinayudu Tank	...	...	...	...	...	...	...	52,319	9,767	...	...	62,086	...	62,086
Chembrambakam Anicut System	2,046	384	11	...	...	...	2,441	5,05,936	1,27,637	8,215	...	6,41,788	*114*	6,41,674
Palar Anicut System	852	160	4	...	...	...	1,016	18,32,040	4,65,133	29,879	...	23,27,052	...	23,27,052
Chilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Kanyampaliem Anicut	23,120	7,407	173	...	...	...	30,700	62,789	15,811	173	...	78,773	...	78,773
Buckingham Canal	12,767	2,395	67	...	...	...	15,229	67,74,257	16,04,912	1,80,829	...	85,59,998	*24,326*	85,35,672
Anamasamudram—Beraperu Tank Project	...	...	...	...	...	...	...	58,421	13,266	...	...	71,687	...	71,687
Madras Water-supply and Irrigation Extension Project	...	...	...	...	...	...	...	13,24,037	2,17,649	6,648	...	15,48,334	*1,302*	15,47,032
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	6,466	2,440	94	...	...	...	9,000	5,12,022	1,14,137	6,032	...	6,32,191	*798*	6,31,393
Arkenkota Channel	...	...	...	...	...	...	...	1,14,505	26,262	...	...	1,40,767	...	1,40,767
Sagileru Project	...	...	...	...	...	...	...	3,54,321	80,339	12,449	...	4,47,109	*1*	4,47,108
Dondapad Tank Project	...	...	...	...	...	...	...	1,05,848	18,945	...	...	1,24,793	*7*	1,24,786
Cumbum Tank System	...	...	...	...	...	...	...	68,701	15,284	...	...	83,985	...	83,985
Vriddhchalam ditto	...	...	...	...	...	...	...	68,616	15,550	...	...	84,166	...	84,166
Mehamattur ditto	...	...	...	...	...	...	...	57,530	13,231	...	...	70,761	...	70,761
Valluru ditto	4,757	893	25	...	...	...	5,675	60,778	13,695	25	...	74,498	...	74,498
Maradur ditto	...	...	...	...	...	...	...	41,500	9,017	...	...	50,517	...	50,517
Thadapalle Channel	...	...	...	...	...	...	...	1,35,220	29,519	...	...	1,64,739	...	1,64,739
Kalingaroyen Channel	...	...	...	...	...	...	...	1,43,789	32,026	...	...	1,75,815	...	1,75,815
Nandyar Channel	...	...	...	...	...	...	...	51,476	11,755	...	...	63,231	...	63,231
Munyeru Project	...	...	...	...	...	...	...	4,63,179	1,03,806	3,713	...	5,70,698	*1,732*	5,68,966
Ponnalur Tank Project	4,655	873	24	...	...	...	5,552	1,56,993	30,676	24	...	1,87,693	...	1,87,693
Add—Outlay on Projects classed as Productive (*b*)	1,02,224	65,604	1,045	...	*5,177*	...	1,63,696	33,48,919	7,33,054	15,988	...	40,97,961	*7,809*	40,90,152
	1,90,365	95,048	1,709	...	*5,347*	...	2,81,775	1,85,22,028	41,77,977	5,04,770	...	2,32,04,775	*37,250*	2,31,67,525
Deduct—Outlay charged to Protective (*c*)	...	...	...	...	...	...	...	*6,59,680*	*10,670*	*760*	...	*6,71,110*	...	*6,71,110*
" " " " 33 Famine Relief (*d*)	...	...	...	...	...	...	...	*5,044*	...	...	...	*5,044*	...	*5,044*
TOTAL	1,90,365	95,048	1,709	...	*5,347*	...	2,81,775	1,78,57,304	41,67,307	5,04,010	...	2,25,28,621	*37,250*	2,24,91,371
Bombay.														
Provincial share under the Contract	48,474	14,465	328	...	*195*	...	63,072	9,06,199	1,86,941	13,604	—670	11,06,074	*1,185*	11,04,889
Gokak Canal, 1st Section and Storage Work	...	...	...	...	...	...	...	7,73,543	1,10,411	15,325	...	8,99,279	*689*	8,98,590
TOTAL	48,474	14,465	328	...	*195*	...	63,072	16,79,742	2,97,352	28,929	—670	20,05,353	*1,874*	20,03,479
Bengal.														
Provincial share under the Settlement	1,61,437	34,359	4,076	99	*2,861*	...	1,97,610	1,05,40,955	14,10,767	14,88,386	6,893	1,34,47,001	*1,05,587*	1,33,41,414
Carried over { Provincial	4,00,276	1,44,372	6,113	99	*8,403*		5,42,457	3,05,26,007	58,91,400	20,25,830	6,223	3,84,49,460	*1,44,711*	3,83,04,749
Carried over { Total Imperial	3,29,938	76,985	7,122	5,678	*3,057*		4,16,666	2,41,69,461	52,07,736	7,00,768	20,074	3,00,98,039	*98,332*	2,99,99,707

(*a*) Kabul River Canal while under the administration of the Punjab.

(*b*)

	During the year.	To end of the year.
Kurnool-Cudapah Canal	1,63,696	11,96,438
Barur Tank Project	...	17,199
Poiney Anicut	...	2,30,767
Shatiatope Do.	...	4,07,014
Chyeru Do.	...	3,98,916
Lower Coleroon Do.	...	14,89,605
Tirukkoylur Do.	...	3,83,259
Divi Pumping Project	...	16,954
	1,63,696	40,90,152

(*c*)

Buckingham Canal	...	6,66,110 } *vide* Account No.
Siddapur Tank	...	5,000 } 48A., page 130
		6,71,110

(*d*) Talapula Vanka Tank Project.

(*f*) For details, *vide* Account No. 48B, page 132.

(*g*)

	During the year.	To end of the year.
Orissa Project	2,687	9,26,934
Sone Project	6,560	2,68,945
	9,247	11,95,879

(*h*)

	To end of the year.	Imperial.	Provincial.
Dhaka Canal	8,261	862	7,399
Tribeni do.	19,723	...	19,723
	27,984	862	27,122

No. 63A.—Detailed Account of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1918-19—*continued.*

IRRIGATION AND NAVIGATION —*continued.* Works for which Capital and Revenue Accounts are kept —*continued.*	Expenditure during the year. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— Receipts on Capital Accounts.	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Total Expenditure to end of the year. Works.	Establishment.	Tools and Plant.	Stock and Advances.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward—Imperial	3,29,938	76,985	7,122	5,678	3,057		4,16,666	2,41,69,461	52,07,736	7,00,768	20,074	3,00,98,039	98,332	2,99,99,707
	4,00,276	1,44,372	6,113	99	8,403		5,42,457	3,05,26,007	58,91,400	20,25,830	6,223	3,84,49,460	1,44,711	3,83,04,749
Provincial—*continued.*														
United Provinces of Agra and Oudh.														
Kalyanpur Tank and Canals	...	...	...	...	...	...	...	58,891	13,300	884	...	73,075	...	73,075
Kotra Khumba Tank	...	...	...	...	...	...	...	51,620	10,858	562	...	63,040	...	63,040
Khaptia Tank	647	217	−127	...	...	...	737	99,424	19,050	888	...	1,19,362	...	1,19,362
Rohilkhand Canals	−10,123	−3,412	1,995	8,767	...	...	−2,773	22,02,924	5,86,768	47,879	40,460	28,78,031	15,902	28,62,129
Jhansi and Hamirpur Lakes	...	...	...	...	...	...	...	83,747	3,953	157	...	87,857	885	86,972
Manikpur Tank	257	87	−51	...	...	...	293	52,266	8,971	437	...	61,674	...	61,674
Sukhra Canal	...	...	...	...	...	...	...	1,58,661	40,063	5,355	...	2,04,079	...	2,04,079
Seori Lakes	18,231	6,146	−3,594	...	...	...	20,783	1,39,015	32,534	−1,731	...	1,69,818	...	1,69,818
Aunjhar Tank, and Canal	16,817	5,535	−3,316				19,036	16,817	5,535	−3,316	...	19,036		19,036
Deduct—Imperial outlay on above works	...	...	...	...	...	...	...	15,00,242	...	...	...	15,00,242	...	15,00,242
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	4,70,390	1,89,922	9,264	...	6,69,576	1,253	6,68,323
Total	25,829	8,573	−5,093	8,767	...	...	38,076	18,33,513	9,10,954	60,379	40,460	28,45,306	18,040	28,27,266
Burma.														
Outlay on Shwebo Canal, classed as Productive	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto	...	...	...	...	...		...	2,188	406	26	...	2,620	...	2,620
Ditto Ye-u Canal ditto	...	...	...	...	...	...	...	15,054	38,294	2,044	...	55,392	...	55,392
Ditto Twante Canal ditto	...	...	...	...	...	...	...	2,37,685	54,668	3,565	...	2,95,918	...	2,95,918
Total	...	...	...	...	...	...	...	2,57,187	93,889	5,668	...	3,56,744	...	3,56,744
Bihar and Orissa.														
Provincial share under the Contract	3,270	1,258	96	...	...	...	4,624	13,20,538	3,41,085	31,420	...	16,93,043	695	16,92,348
Central Provinces and Berar.														
Simrar Nala	14,655	5,315	175	...	...	...	20,145	14,655	5,315	175	...	20,145	...	20,145
Amachua	5,342	1,934	64	...	...	...	7,340	57,274	13,100	843	...	71,217	244	70,973
Kirna Tar	2,000	724	24	...	...	...	2,748	91,914	19,108	1,132	...	1,12,154	...	1,12,154
Musanda	...	...	...	...	...	...	...	95,491	19,565	1,963	...	1,17,019	...	1,17,019
Niwar Tar Amehta Tank	2,902	1,051	34	...	...	...	3,987	2,85,619	58,930	4,338	...	3,48,887	90	3,48,797
Dhangour	...	...	...	...	...	...	...	41,560	8,824	615	...	50,999	43	50,956
Harduia Murar	34	12	...	...	...	...	46	72,575	15,367	1,729	...	89,671	20	89,651
Boharibund	61,588	22,301	739	...	40	...	84,588	93,434	27,275	11,957	...	1,32,666	40	1,32,626
Surkhi Pondi	12,845	4,651	154	...	...	...	17,650	12,845	4,651	154	...	17,650	...	17,650
Jogwa	2,604	943	31	...	...	...	3,578	2,604	943	31	...	3,578	...	3,578
Sarra	140	51	2	...	...	...	193	140	51	2	...	193	...	193

Amari	2,589	937	31	...	...	...	3,557	2,589	937	31	...	3,557	...	3,557
Choli Deovi	989	358	12	...	...	...	1,359	989	358	12	...	1,359	...	1,359
Kumari Tank	6,994	2,532	84	...	...	...	9,610	6,994	2,532	84	...	9,610	...	9,610
Gurha Banda	100	36	1	...	*5*	...	132	1,11,009	23,008	2,356	...	1,36,373	*188*	1,36,185
Boorina Nalla	94,662	34,276	1,136	...	*185*	...	1,29,889	3,50,643	88,333	44,994	...	4,83,970	*856*	4,83,114
Khitolee Tank and its extensions	1,549	561	19	...	...	...	2,129	1,57,053	18,167	1,899	...	1,77,119	...	1,77,119
Pathrita	4,011	1,452	48	...	*17*	...	5,494	89,828	18,604	1,315	...	1,09,747	*38*	1,09,709
Narainpura	126	46	2	...	...	...	174	47,853	9,961	693	...	58,507	*91*	58,416
Majhgawan Hansraj	...	...	...	...	...	...	...	1,03,433	21,606	1,470	...	1,26,509	...	1,26,509
Tilinkheri Tank	...	...	...	...	...	...	...	24,969	...	..	...	24,969	...	24,969
Dookria Tar—Chapa Nalla Tank	...	...	...	...	...	...	..	56,548	11,905	811	...	69,264	...	69,264
Mala	11,672	4,234	140	...	...	...	16,046	11,672	4,234	140	...	16,046	...	16,046
Dharwara	1,847	669	22	...	...	...	2,538	1,28,332	25,513	2,329	...	1,56,174	*81*	1,56,093
Kishgee Tank and its extensions	3,151	1,141	37	...	...	...	4,329	1,18,602	17,090	1,226	...	1,36,918	...	1,36,918
Jamnera	1,453	526	17	...	*1*	...	1,995	52,200	9,916	731	...	62,847	*248*	62,599
Add—Outlay on Projects now classed as Protective (*b*)	...	...	...	...	...	...	...	...	196	...	...	196	...	196
TOTAL	2,31,253	83,750	2,772	...	*248*	...	3,17,527	20,30,825	4,25,489	81,030	...	25,37,344	*1,939*	25,35,405
Total Provincial	6,60,628	2,37,953	3,888	8,866	*8,651*		9,02,684	3,59,68,070	76,62,817	22,04,327	46,683	4,58,81,897	*1,65,385*	4,57,16,512
Total Irrigation and Navigation	9,90,566	3,14,938	11,010	14,544	*11,708*		13,19,350	6,01,37,531	1,28,70,553	29,05,095	66,757	7,59,79,936	*2,63,717*	7,57,16,219
AGRICULTURAL.														
Provincial.														
United Provinces.														
Bara Muafi Tank	2,287	771	—451	...	...	...	2,607	61,924	12,836	325	...	75,085	...	75,085
Tanks in Banda District	2,918	984	—575	...	...	...	3,327	58,019	12,814	36	...	70,869	...	70,869
Magarpur Tank	2,576	868	—508	...	...	...	2,936	33,822	7,575	—40	...	41,357	...	41,357
Kulpahar Tank	19,888	6,704	—3,923	...	...	...	22,669	19,888	6,704	—3,923	...	22,669	...	22,669
Rampur Kalyangarh Tank	10,315	3,478	—2,034	...	...	...	11,759	10,315	3,478	—2,034	...	11,759	...	11,759
Add—Outlay on Work classed as Protective (*d*)	...	...	...	...	...	...	...	2,52,588	55,235	7,452	..	3,15,275	...	3,15,275
TOTAL	37,984	12,805	—7,491	...	...	...	43,298	4,36,556	98,642	1,816	...	5,37,014	...	5,37,014
Burma.														
Thongwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Irrawaddy Embankments	1,49,539	62,708	—2,958	...	...		2,09,289	35,60,378	7,06,136	41,934	.	43,08,448	*4,191*	43,04,257
Yenwe stream Embankment (Extension)	25,236	12,264	—216	...	...	...	37,284	65,812	20,872	384	...	87,068	...	87,068
Yenwe river Embankment	—9,186	—4,464	79	...	...	...	—13,571	1,07,500	14,877	1,429		1,23,806		1,23,806
TOTAL	1,65,589	70,508	—3,095	...	...	...	2,33,002	39,17,674	7,79,846	44,396	...	47,41,916	*4,191*	47,37,725
Total Agricultural	2,03,573	83,313	—10,586				2,76,300	43,54,230	8,78,488	46,212		52,78,930	*4,191*	52,74,739
GRAND TOTAL	11,94,139	3,98 251	424	14,544	*11,708*		15,95,650	6,44,91,761	1,37,49,041	29,51,307	66,757	8,12,58,866	*2,67,908*	8,09,90,958
Grand Total converted into £ at R15=£1							£ 106,377							£ 5,399,398

(*a*) (Fatehpur Branch) Lower Ganges Canal 52,057
Agra Canal 30,444
Dun Canals 4,05,433
Bijnor Canal 1,78,510
Gorai Canal 1,879
6,68,323

(*b*) Jumania Tank 145
Kattanjheri Tank 51
196

(*d*) Pahuj and Garhamau Canals (*vide* Account No. 48-B., page 132).

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1918-19.

IRRIGATION AND NAVIGATION. Imperial.	Expenditure during the year.							Total Expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plants.	Refunds of Revenue.	Suspense.	Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan.														
Shebo Canal	...	5,973	4,623	28	...	...	10,624	13,048	1,88,861	1,37,728	3,487	989	...	3,44,113
Khushdil Khan Reservoir	...	13,892	8,937	295	...	...	23,124	4,609	2,49,514	1,43,057	5,101	349	197	4,02,827
Nar Nala	...	2,708	2,585	...	...	...	5,293	1,893	42,726	26,900	181	78	..	71,778
Nari Weir	...	6,424	802	100	...	...	7,326	...	9,903	1,556	198	...	...	11,657
TOTAL	...	28,997	16,947	423	...	...	46,367	19,550	4,91,004	3,09,241	8,967	1,416	197	8,30,375
N.-W. Frontier.														
Kabul River Canal—outlay to 31st March 1907	...	...	...	...	...	...	...	31,791	1,20,012	1,19,567	1,976	2,361	...	2,75,707
Bombay.														
Sukkur Canal	2,471	43,693	10,102	—1,256	...	...	60,010	1,55,127	16,11,163	4,75,246	18,428	119	...	22,60,083
Ghar Canal	6,941	1,09,836	22,793	—2,753	...	34	1,36,851	4,02,946	43,24,563	12,70,270	10,529	184	34	60,08,526
Suttah Canal	—194	5,475	666	—272	...	...	5,675	—24,631	1,35,543	10,492	—300	...	...	1,21,104
Alibhar Kacheri Canal	...	—3,153	—440	25	...	...	—3,568	5,561	33,885	22,018	857	19	...	62,340
Marak Great Canal	813	14,144	6,144	258	...	...	21,359	44,328	4,83,865	2,06,318	4,068	40	...	7,38,619
Sarfrazwah Canal	...	8,721	3,004	118	...	...	11,843	41,306	3,41,519	1,23,672	1,946	4	...	5,08,447
Fuleli Canal	13,127	1,48,977	60,274	2,112	...	718	2,25,208	3,69,619	53,57,395	16,26,891	41,465	3,714	479	73,99,563
Hasanali Canal	—817	8,204	2,549	84	...	...	10,020	21,195	1,78,006	65,853	2,040	...	...	2,67,094
Khári Cut	...	...	...	...	...	...	...	11,249	1,16,746	56,164	1,893	151	...	1,86,203
Wangroli Tank	2,256	5,237	973	60	...	...	8,526	10,919	60,690	26,094	1,331	103	...	99,137
Tranza-Nagrama Tank	828	1,507	303	18	...	...	2,656	5,273	22,278	11,268	546	199	...	39,564
Savli Tank	24	3,017	394	24	...	...	3,459	4,567	56,738	20,614	1,134	48	...	83,101
Hartála Tank	2,763	191	1,029	86	...	...	4,069	3,732	7,633	8,138	131	2,957	...	22,591
Mhasva Tank	580	783	474	40	...	...	1,877	9,942	24,620	26,086	1,144	212	...	62,004
Jamda Canal	2,870	5,613	2,953	246	...	...	11,682	32,275	2,68,903	2,26,181	5,755	1,085	...	5,34,199
Parsul Tank	94	1,137	1,432	26	...	...	2,689	3,707	11,219	22,162	926	177	...	38,191
Pravar River Works—Left Bank Canal	1,106	7,768	6,009	191	...	...	15,074	5,922	1,65,497	1,69,664	3,107	1,042	...	3,45,232
Bhatodi Tank	229	2,274	899	73	...	...	3,475	4,835	1,00,115	80,340	1,616	1,265	...	1,88,171
Matoba Tank	...	...	...	...	...	...	...	...	36,283	28,062	1,338	503	...	66,186
Kasurdi Tank	...	400	262	8	...	...	670	111	13,850	11,460	1,703	...	...	33,124
Dharma Canal	...	902	1,143	55	...	...	2,100	...	1,448	7,167	112	...	...	8,727
Shirsuphal Tank	...	1,703	1,115	37	...	...	2,855	750	47,022	38,808	2,081	16	...	88,677
Bhadalvadi Tank	...	1,475	966	32	...	...	2,473	801	41,891	34,278	1,892	46	...	78,908
Koregaon Tank	3,014	465	1,210	101	...	...	4,790	9,446	18,002	17,602	651	18	...	45,719
Ashti Tank	1,454	2,050	1,219	102	...	...	4,825	47,303	1,08,827	84,323	3,016	1,029	...	2,44,498
Pathri Tank	...	1,018	354	30	...	...	1,402	1,192	13,074	6,815	914	4	—46	21,953
Rewari Canal	...	963	607	23	...	...	1,593	1,627	57,721	39,371	1,794	19	...	1,00,532
Upper Mán River Works	...	1,909	1,206	46	...	...	3,161	20,525	90,876	53,301	3,147	167	...	1,68,016
Yerla River Irrigation Works	...	5,074	3,205	121	14	...	8,414	48,334	1,83,268	1,06,648	3,989	71	...	3,42,310
Chickli Canal	...	429	271	10	...	...	710	1,521	33,374	21,356	482	158	...	56,891
Sahiat Tank	86	4,057	538	33	...	...	4,714	7,502	69,440	21,787	1,285	1	...	90,015
Maini Tank	...	2,783	1,757	66	22	...	4,628	16,934	81,040	49,133	2,357	104	...	1,49,568
Muchkundi Tank	...	1,250	516	30	...	...	1,796	921	9,761	4,003	136	...	...	14,821

Futelas Tank	495	2,878	438	27	...	...	3,838	495	5,947	1,745	72	...	...	8,259
Gadikeri Tank	...	109	84	2	...	...	195	...	8,228	1,904	35	2,021	...	12,188
Gokak Canal, 1st section and Storage Works	689	4,620	4,092	127	121	...	9,649	7,686	1,29,654	1,08,483	9,734	3,362	...	2,58,919
Dambal Tank	...	1,168	823	28	...	...	2,019	634	15,568	15,215	41	126	...	31,584
Medleri Tank	...	325	229	8	...	...	562	141	16,077	13,659	20	299	...	30,196
Madag Tank	...	618	435	15	...	...	1,068	1,537	51,364	36,484	583	...	...	89,968
Asundi Tank	...	277	195	6	...	...	478	219	25,610	21,839	519	...	...	48,187
Mavinkop Tank	...	164	116	4	...	...	284	1,598	4,571	4,796	21	...	...	10,986
	38,829	4,03,061	1,40,389	—9	157	752	5,83,129	12,77,149	1,43,59,274	51,75,710	1,32,538	19,263	467	2,09,64,401
Deduct—Provincial share under the Contract	*19,414*	*2,01,531*	*70,169*	*—4*	*78*	*376*	*2,91,564*	*2,82,718*	*22,12,719*	*9,12,963*	*26,299*	*3,881*	*234*	*34,38,814*
" " outlay on Gokak Canal	...	...	...	...	...	...	...	*517*	*47,674*	*39,546*	*4,484*	*297*	...	*92,518*
" Outlay on Gokak Canal charged to Major Works	...	...	...	...	...	...	...	*395*	*10,533*	*7,593*	*369*	*77*	...	*18,967*
" —Outlay from Contributions	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	*(a) 10,930*
TOTAL	19,415	2,01,530	70,170	—5	79	376	2,91,565	9,85,069	1,20,85,868	42,15,608	1,01,386	15,008	233	1,74,03,172
Bengal.														
Calcutta and Eastern Canals	10,446	2,24,419	1,24,602	5,000	27	...	3,64,494	24,66,121	85,04,098	47,68,247	12,69,584	7,353	...	1,70,06,403
Madaripur Bheel route project	603	65,843	11,074	1,297	...	...	78,817	32,702	8,71,936	91,139	9,775	3,289	...	10,08,841
Utterbhag Lock	...	...	...	...	...	...	...	...	28	7	...	...	..	35
	11,049	2,90,262	1,35,676	6,297	27	...	4,43,311	24,98,823	93,76,062	48,59,393	12,70,359	10,642	...	1,80,15,279
Deduct—Provincial share under the Contract	*5,524*	*1,45,131*	*67,838*	*3,148*	*14*	...	*2,21,655*	*24,88,783*	*80,63,736*	*43,82,561*	*10,52,895*	*10,021*		*1,59,97,996*
TOTAL	5,525	1,45,131	67,838	3,149	13	...	2,21,656	10,040	13,12,326	4,76,832	2,17,464	621		20,17,283
Rajputana.														
Tanks in Ajmere Sub-Collectorate	10,822	23,232	16,724	696	...	...	51,474	70,580	7,33,366	3,81,528	13,187	106	...	11,98,767
" in Beawar " "	5	10,394	5,443	213	...	...	16,055	49,647	5,89,527	3,34,885	10,301	354	...	9,84,714
" in Todgarh " "	3,833	11,468	7,570	313	...	...	23,184	58,306	2,61,359	1,55,491	4,642	...	...	4,79,798
TOTAL	14,660	45,094	29,737	1,222	...	...	90,713	1,78,533	15,84,252	8,71,904	28,130	460	...	26,63,279
Punjab.														
Shahpur Canals	16	25,839	32,468	1,091	...	...	59,464	96,877	8,05,074	6,34,983	6,212	1,233	...	15,44,379
Ghaggar Canal	2,099	6,412	10,661	126	...	...	19,298	31,449	1,86,991	3,81,871	2,861	2,432	...	6,05,604
TOTAL	2,115	32,301	43,129	1,217	...	...	78,762	1,28,326	9,92,065	10,16,854	9,073	3,665	...	21,49,983
Bihar and Orissa.														
Saran Project	...	446	346	...	...	...	792	...	3,21,209	1,15,853	—5,101	5,264	...	4,37,225
Deduct—Provincial share under the Contract	...	*223*	*173*	...	...	...	*396*	...	*3,16,336*	*1,13,369*	*—5,134*	*5,264*	..	*4,29,835*
TOTAL	...	223	173	...	...	...	396	...	4,873	2,484	33	...	...	7,390
Total Imperial	41,715	4,53,276	2,27,994	6,006	92	376	7,29,459	13,53,309	1,65,90,400	70,12,490	3,67,029	23,531	430	2,53,47,189
Carried forward . Imperial	41,715	4,53,276	2,27,994	6,006	92	376	7,29,459	13,53,309	1,65,90,400	70,12,490	3,67,029	23,531	430	2,53,47,189

(a) Fuleli Canal . Rs. 8,310
Jamda " . Rs. 2,620
10,930

No. 63B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1918-19—*concluded.*

IRRIGATION AND NAVIGATION—*concld.* Works for which Capital and Revenue Accounts are kept—*contd.*	Expenditure during the year. Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Total Expenditure to end of the year. Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . Imperial .	41,715	4,53,276	2,27,994	6,006	92	376	7,29,459	13,53,309	1,65,90,400	70,12,490	3,67 029	23,531	430	2,53,47,189
Provincial.														
N.-W. Frontier.														
Kabul River Canal—Outlay to 31st March 1907 . . .	...	...	...	...	...	...	...	42,600	86,633	1,37,030	1,416	...	...	2,67,679
Madras.														
Chembrambaukam Tank	—290	5,272	934	26	...	...	5,942	—69,798	1,72,552	37,797	—3,645	45	...	1,36,951
Palar Anicut System	5,302	47,985	16,141	578	...	...	70,006	5,97,334	17,78,105	6,05,504	12,622	10,349	...	30,03,914
Pelandorai Anicut System	1,943	11,776	5,177	198	...	...	19,094	69,987	6,07,138	1,57,141	4,326	29	...	8,38,621
Buckingham Canal	7,802	1,53,564	30,276	841	29	...	1,92,512	1,17,023	40,09,943	12,33,544	1,27,611	20,515	...	55,08,636
Madras Water Supply and Irrigation Project . . .	—2,168	12,364	1,913	53	...	...	12,162	—1,32,220	5,90,500	1,80,767	6,004	88	...	6,45,139
Chilka Lake Canal	...	...	...	...	...	...	...	50	20,488	4,656	5	...	...	25,199
Vedaranniyam Canal	229	6,346	2,481	95	1	...	9,152	4,154	1,64,531	40,764	7,470	41	...	2,16,960
Atmakuru Tank Project	...	71	35	1	...	...	107	902	3,418	911	1	...	...	5,232
Vriddhachalam System	...	3,234	1,221	47	...	...	4,502	33,949	1,95,683	52,323	245	...	...	2,82,200
Mehamattur do.	—124	1,607	560	22	...	...	2,065	25,631	1,44,999	39,151	—54	2	...	2,09,729
Cumbum Tank	422	5,404	3,738	60	...	...	9,624	13,404	55,383	17,882	489	...	...	87,158
Valluru Anicut	—104	144	7	...	...	...	47	4,252	20,012	5,513	—144	7	...	29,640
Maradur Anicut System	—101	—465	—251	—4	...	...	—821	32,010	3,90,927	94,204	—1,283	250	...	5,16,108
Thadapalle Channel	—3,350	10,564	2,311	54	...	...	9,579	24,898	4,07,459	97,749	350	21	...	5,30,477
Arkenkota do.	—641	3,496	915	21	...	...	3,791	15,238	2,63,882	63,943	—56	43	...	3,43,050
Kallingaroyen Channel	—2,971	15,557	4,032	95	6	...	16,719	1,441	5,89,922	1,37,495	424	243	...	7,29,525
Dondapad Tank	...	1,863	922	29	...	...	2,814	84	10,106	2,904	29	...	...	13,123
Sagileru Project	—417	—459	—562	—9	...	...	—1,447	6,159	48,117	11,234	107	...	...	65,617
Munyeru Project	233	5,720	2,947	93	...	...	8,993	6,794	1,22,068	30,672	1,334	51	...	1,60,919
Nundiyar Channel Extension	—2,635	1,381	—554	—10	...	...	—1,818	—2,361	50,247	10,172	425	...	...	58,483
Ganjam Minor River System	—802	12,680	4,301	286	...	...	16,465	1,16,495	5,20,656	1,42,374	138	5	...	7,79,668
Ganjam-Gopalpur Canal	...	162	59	4	...	...	225	555	3,849	929	4	...	...	5,337
Jangamaheswaram Project	...	159	79	2	...	...	240	416	2,630	799	—18	...	...	3,827
Markapur Tank Project	2,366	703	1,970	31	...	...	5,070	3,393	11,444	4,497	23	...	...	19,357
Yamula Project	...	...	...	...	...	...	...	454	...	34	...	...	...	488
Hajipuram Tank Project	...	...	...	...	...	...	...	130	83	403	...	...	...	616
Peddanaidu Tank	...	70	35	1	74	...	180	304	1,045	841	1	94	...	2,285
Ponnalur Tank Project	...	3,500	657	18	...	...	4,175	...	50,608	10,803	18	...	...	61,429
Yerur Tank	...	3,459	649	18	...	...	4,126	...	6,099	1,216	18	...	...	7,333
Anamasamudram Berapera Tank	—28	—612	—317	—10	...	...	—967	—56	1,647	165	—19	...	...	1,737
Deduct—Incorporated Local outlay (*a*)	...	...	...	...	...	...	...	*13,412*	*3,369*	...	...	...	...	*16,781*
	4,666	3,05,545	79,676	2,540	110	...	3,92,537	8,57,210	1,02,40,172	29,86,387	1,56,425	31,783	...	1,42,71,977
Add—(Provincial) Outlay on Canals now classed as Productive (*b*)	...	...	...	...	...	...	...	5,92,573	27,61,264	7,68,488	1,702	61	...	41,24,088
Bombay. Total .	4,666	3,05,545	79,676	2,540	110	...	3,92,537	14,49,783	1,30,01,436	37,54,875	1,58,127	31,844	...	1,83,96,065
Provincial share under the Contract . . .	19,414	2,01,531	70,169	—4	78	376	2,91,564	2,82,718	22,12,719	9,12,963	26,299	3,881	234	34,38,814
Gokak Canal, 1st section and Storage Works . . .	...	...	...	...	...	...	...	517	47,674	39,546	4,484	297	...	92,518
Total . .	19,414	2,01,531	70,169	—4	78	376	2,91,564	2,83,235	22,60,393	9,52,509	30,783	4,178	234	35,31,332

Bengal.														
Provincial share under the Contract	5,524	1,45,131	67,838	3,148	14	...	2,21,655	24,88,783	80,63,736	43,82,561	10,52,895	10,021	...	1,59,97,996
United Provinces of Agra and Oudh.														
Sukhra Canals	...	1,180	1,254	—233	...	...	2,201	...	8,697	4,158	—209	...	...	12,646
Kotra Khamba Tank	...	108	94	—21	...	...	181	...	651	210	—13	...	...	848
Kalyanpur Tank and Canals	...	5,361	4,562	—1,058	...	...	8,865	...	9,432	5,324	—996	...	...	13,760
Seori Lakes	...	899	876	—177	...	...	1,598	...	8,300	2,366	—73	...	...	10,593
Dun Canals	...	...	...	...	...	...	...	1,31,695	8,45,924	8,67,676	17,461	3,060	...	19,15,816
Rohilkhand Canals	44,732	42,705	(c)84,178	—17,241	66	...	1,54,440	6,14,044	15,39,960	30,29,574	60,470	9,272	...	52,53,320
Bijnor Canals	...	...	...	...	...	...	...	66,805	1,12,392	2,12,761	3,333	5,700	...	4,00,991
Bundelkhand Irrigation Works — Jhansi Lakes	...	2,592	2,331	—512	...	...	4,411	23,311	101,204	86,706	2,238	464	...	2,13,923
Bundelkhand Irrigation Works — Hamirpur Lakes	664	3,202	3,074	—763	29	...	6,206	37,855	1,07,878	99,763	1,138	414	...	2,38,048
Manikpur Tank	...	...	23	...	...	...	23	...	...	50	...	36	...	86
Khaptia Tank	...	...	68	...	..	...	68	...	..	101	...	5	...	106
TOTAL	45,396	56,047	96,460	—20,005	95	...	1,77,993	9,23,710	27,34,438	42,99,689	83,349	18,951	...	80,60,137
Bihar and Orissa.														
Provincial share under the Contract	...	223	173	...	...	...	396	..	3,16,336	1,13,369	—5,134	5,264	...	4,29,835
Central Provinces.														
Kirna Tar	...	322	385	8	...	...	715	...	1,928	1,933	70	...	...	3,936
Khitoli Tank and its extensions	271	5,244	4,200	133	...	...	9,848	271	22,860	8,551	346	150	...	32,178
Ama Chua	...	184	257	4	...	...	445	...	184	257	4	...	...	445
Pathrita Tank	..	791	682	19	...	...	1,492	...	791	682	19	...	...	1,492
Gurhabanda	...	502	493	12	...	..	1,007	...	502	498	12	...	...	1,012
Mussanda	...	660	638	16	...	...	1,314	...	2,159	1,172	39	...	...	3,370
Dookria Tar—Chappa Nalla	2,278	1,441	2,810	89	...	...	6,618	4,471	6,289	4,457	172	...	...	15,389
Hardua Murar	...	502	504	12	...	...	1,018	...	789	773	16	...	...	1,578
Dharwara	...	1,109	962	27	...	...	2,098	...	1,109	1,088	27	...	...	2,224
Dhangour	...	272	288	6	...	...	566	...	272	296	6	...	...	574
Majhgawan Hansraj	...	1,071	936	26	...	...	2,033	...	8,604	2,989	139	...	...	11,732
Niwar Tar Ahmeta Tank	131	1,142	1,106	30	...	...	2,409	131	9,861	4,111	156	...	...	14,259
Narainpura	...	396	415	9	...	...	820	...	1,204	647	21	...	...	1,872
Khisgu and its extensions	..	599	433	14	...	...	1,046	...	4,516	1,689	95	...	...	6,300
Jamnera	...	301	294	7	...	...	602	..	301	295	7	...	...	603
TOTAL	2,680	14,536	14,403	412	...	...	32,031	4,873	61,369	29,443	1,129	150	...	(d 96,864
Total Provincial	77,680	7,23,013	3,28,719	—13,909	297	376	11,16,176	51,92,984	2,65,21,341	1,36,69,476	13,22,565	70,408	234	4,67,80,908
TOTAL IRRIGATION AND NAVIGATION	1,19,395	11,76,289	5,56,718	—7,903	389	752	18,45,635	65,46,293	4,31,14,741	2,06,81,966	16,89,594	93,939	664	7,21,27,197
AGRICULTURAL.														
Provincial.														
United Provinces of Agra and Oudh.														
Naugarpur Tank	...	..	49	...	...	...	49	...	...	49	...	...	...	49
Tanks in Banda District	..	.	15	...	60	...	75	...	...	15	...	60	...	75
TOTAL	...	..	64	...	60	...	124	...	...	64	...	60	...	124
Burma.														
Irrawaddy Embankment	...	1,16,045	48,662	—2,296	10	23,223	1,85,644	13,07,126	41,94,465	12,06,601	1,80,586	14	31,544	69,19,676
Thongwa Island Embankment	..	10,890	4,567	—216	1	2,179	17,421	30,866	2,88,389	70,023	10,010	1	3,253	4,02,542
Yamve Stream Embankment		5,567	2,706	—48	...	..	8,225	...	5,567	2,706	—48	.	...	8,225
TOTAL	..	1,32,502	55,935	—2,560	11	25,402	2,11,290	13,37,992	44,88,361	12,78,730	1,90,548	15	34,797	73,30,443
GRAND TOTAL	1,19,395	13,08,791	6,12,712	—10,463	460	26,154	20,57,049	78,84,285	4,76,03,102	2,19,60,760	18,80,142	94,014	35,461	7,94,57,764
Grand Total converted into £ at R15 £1							£137,137							£ 5,297,184

(a) Kalingaroyen Channel . 5,138
Thadapalle " . 11,378
Arkonkota " 265
16,781

(b) *Vide* Account No. 60A, page 160.
(c) Includes Rs. 89 outlay by Civil Officers.

J.—Irrigation.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section K.—Other Public Works.

Revenue, £347,649. Expenditure, £5,651,871.

Major Head.	No. of Account.	Details of Accounts.	Page.	Amount of each account: Detail.	Major Head Total: Revenue.	Major Head Total: Expenditure.
				£	£	£
Construction of Railways, etc.	64	Expenditure on Railways	196	...		5,376
Civil Works	65	Receipts	197	...	347,649	...
	65A	Details of Provincial Fund Receipts included in Account No. 65	199	293,658	...	...
	66	Expenditure	201	...	...	5,646,495
	66A	Ditto by Civil Department Imperial Funds	202	48,984	...	...
	66B	Details of Provincial Fund Expenditure included in Account No. 66	203	4,807,057	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	66C	New Buildings	205	329,448	...	...
	D	Repairs to Buildings	205	166,353	...	...
	E	New Roads	206	28,300	...	...
	F	Repairs to Roads	206	102,183	...	...
	G	Miscellaneous—New Works	207	5,855	...	...
	H	Miscellaneous—Repairs	207	9,153	...	...
		Provincial Expenditure—				
	I	New Buildings	209	1,312,615	...	...
	J	Repairs to Buildings	209	457,206	...	...
	K	New Roads	210	444,824	...	...
	L	Repairs to Roads	210	877,620	...	...
	M	Miscellaneous—New Works	211	126,300	...	...
	N	Miscellaneous—Repairs	211	44,786	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	O	New Buildings	212	951	...	...
	P	Repairs to Buildings	212	2,278	...	...
	Q	New Roads	213	658	...	...
	R	Repairs to Roads	213	834	...	...
	S	Miscellaneous—New Works	213	193	...	...
	T	Miscellaneous—Repairs	214	837	...	...
		Provincial Expenditure—				
	U	New Buildings	214	2,509	...	...
	V	Repairs to Buildings	214	2,926	...	...
	W	New Roads	215	5,277	...	...
	X	Repairs to Roads	215	7,982	...	...
	Y	Miscellaneous—New Works	216	32,457	...	...
	Z	Miscellaneous—Repairs	216	145,627	...	...
		Total			347,649	5,651,871

No. 64.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL REVENUES for, and to end of, the Year 1918-19.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	Rs.	Rs.	Rs.	
PROVINCIAL.				
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	Details of construction expenditure on Lines are exhibited in Account No. 74, pages 272 and 273, in which this expenditure is incorporated and deducted at foot.
Bengal.				
Naunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Distillery siding (Izatnagar to Mehashpur Utaria)	1,01,592		1,01,592	
Assam.				
Jorhat	—20,950	11,12,263	10,91,313	
PROVINCIAL	80,642	75,11,508	75,92,150	
Total converted into £ at R15=£1 . £	5,376	500,767	506,143	

No. 65.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS, CIVIL WORKS, from IMPERIAL AND PROVINCIAL FUNDS during the Year 1918-19.

Heads of Revenue.	India, General.										North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces.			Assam.	Grand Total.
	Director-General, Military Works.	Delhi Province.	Viceregal Estates.	Coorg.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total—India, General.		Madras Proper.	Coorg.		Bengal Proper.	Port Blair.	United Provinces Proper.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	8,021	71,370	422	...	...	...	...	35,823	...	1,15,636	34,446	3,480	8,463	35,004	88,579	...	15,201	16,583	90,557	16,423	15,243	6,204	26,878	1,634	1,046	4,75,377
Sales of buildings	855	...	...	...	...	...	...	850	...	1,705	...	...	...	...	8,219	...	3,594	1,377	317	...	...	23,436	2,340	...	...	40,988
" barrack furniture	53	...	2,806	...	...	...	...	...	...	2,859	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,859
" tools and plant	...	86	329	...	...	...	...	3,000	...	3,415	2	3	372	...	598	...	...	3,262	300	55	...	...	25	15	...	8,047
" produce	...	346	573	...	...	...	...	...	...	919	3,254	...	194	1,542	619	...	157	56	3,205	...	94	49	846	...	6	10,941
" old materials	1,853	2,526	1,167	...	...	...	...	...	...	5,546	166	623	3,196	8,805	817	5	318	198	93	...	64	24	466	...	...	20,321
Value of materials received from old buildings.	148	5,283	403	...	...	...	...	...	...	5,834	999	...	3	53	520	...	2,648	...	5,479	...	60	...	563	...	...	16,159
Unclaimed deposits	2	...	...	...	...	...	...	...	...	2	30	...	99	...	...	...	...	...	...	...	...	...	...	...	...	131
Interest on endowments for monuments in Government cemeteries.	4,114	161	...	...	...	...	...	4	...	4,279	137	...	20	98	6	...	109	286	...	839	...	...	46	1	...	5,821
Percentage charges on capital cost of electrical, water supply and sanitary installations in residential buildings.	1,172	14,862	...	...	...	...	...	1,515	...	17,549	...	311	...	1,813	5,922	...	437	38	3,914	279	2,250	843	1,186	1,461	17	36,020
Rent of furniture	...	5,579	...	...	...	...	...	...	...	5,579	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,579
Ferry Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,183	...	...	10,183
Fines, refunds, and miscellaneous.	621	5,126	122	...	...	...	...	1,829	...	7,698	1,693	99	2,168	1,914	7,908	1,919	7,902	949	170	14	7,800	...	1,205	17	...	41,456
Total	16,839	1,05,339	5,822	...	...	...	...	43,021	...	1,71,021	40,727	4,516	14,515	49,229	1,13,188	1,924	30,366	22,749	1,04,035	17,610	25,511	30,556	43,738	3,128	1,069	6,73,882
Receipts by Civil officers from Imperial funds as detailed below.	...	642	...	...	144	83	464	8,240	13	9,586	1,26,399	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,35,985
Provincial Receipts, as per Account No. 65A, page 199.	...	...	...	...	...	...	...	...	...	...	...	5,19,199	...	4,54,410	9,79,059	...	5,21,423	...	4,28,018	4,14,631	5,04,608	3,45,602	...	...	2,07,926	44,04,876
Total	16,839	1,05,981	5,822	...	144	83	464	51,261	13	1,80,607	1,67,126	5,23,715	14,515	5,03,639	10,92,247	1,924	5,51,789	22,749	5,32,053	4,62,241	5,30,119	3,76,158	43,738	3,128	2,08,995	52,14,743
												5,38,230			10,94,171		5,74,538					4,23,024				

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	India, General.							North-West Frontier Province.	Total
	Delhi Province.	Rajputana.	Central India.	Hyderabad.	Baluchistan.	Other Administrations, etc.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	...	...	...	...	1,125	...	1,125	...	1,125
Sales of old materials	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	47	...	...	...	6,940	13	7,000	15,896	22,896
Ferry Receipts	...	...	...	...	...	...	...	1,10,281	1,10,281
Fees on masonry graves	595	144	83	464	175	...	1,461	222	1,683
Sale of Buildings	...	...	...	...	...	...	...	...	...
Total	642	144	83	464	8,240	13	9,586	1,26,399	1,35,985

Total India converted into £ at R15=£1 . £347,649

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1918-19.

	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVINCIAL.										
BY PUBLIC WORKS DEPARTMENT.										
Rents of buildings	2,18,493	2,59,884	2,44,033	1,53,864	1,26,529	3,16,938	3,15,377	2,27,500	86,732	19,49,350
Sales of buildings	7,145	7,919	3,17,039	12,883	2,231	2,155	561	6,353	800	3,57,086
" tools and plant	9,985	13,598	10,638	5,007	15,031	10,467	2,127	22,441	1,387	90,681
" produce	5,428	30,810	8,068	9,523	48,535	851	5,856	10,846	407	1,20,324
" old materials	27,285	34,355	15,548	9,940	6,997	11,691	5,435	6,186	7,149	1,24,58[illegible]
Value of materials received from old buildings	1,432	30,275	8,968	8,947	12,208	8,677	4,698	2,121	31,216	1,08,54[illegible]
Receipts from self-supporting workshops	18,251	5,121	...	20,000	...	...	...	...	...	43,37[illegible]
Tolls on roads	10,532	...	...	...	..	...	...	...	...	10,53[illegible]
Ferry receipts	...	...	...	88,470	...	...	..	35,674	11,868	1,36,012
Unclaimed deposits	621	216	76	327	369	262	1,039	1,762	283	4,955
Collections under Highway Act	...	8,262	...	...	...	...	...	...	...	8,262
Rents from strand bank maidan, etc.	...	...	71,893	...	...	...	...	...	...	71,893
Arboriculture	...	...	...	16,458	...	...	...	...	...	16,458
Interest on endowment for repairs of monuments in Government cemeteries	763	2,640	3,392	1,964	1,202	...	551	603	219	11,334
Percentage charges on capital cost of Electrical, Water-Supply and Sanitary installations in residential buildings	3,218	8,050	14,210	1,391	8,117	835	1,748	4,635	943	43,147
Fines, refunds and miscellaneous	1,16,985	48,130	1,45,804	24,443	32,704	87,155	52,108	(a) 19,823	5,991	5,33,14[illegible]
TOTAL—Carried over	4,20,138	4,49,260	8,39,669	3,53,217	2,53,923	4,39,031	3,89,560	3,37,944	1,46,995	36,29,67[illegible]

(a) Nagpore Workshop receipts 1,531
Miscellaneous 18,292
19,823

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the Year 1918-19—*concluded.*

	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOTAL—Brought forward	4,20,138	4,49,260	8,39,669	3,53,217	2,53,923	4,39,031	3,89,500	3,37,944	1,46,995	36,29,677
PROVINCIAL.										
BY CIVIL DEPARTMENT.										
Rents of buildings	...	...	...	...	...	3,814	1,201	...	19	5,034
Sale of old materials	...	...	...	...	...	92	...	...	...	92
„ of produce	...	...	540	15,425	...	20	...	...	...	15,985
Tolls on roads	...	...	...	...	48,826	...	52,981	...	...	1,01,807
Canal and ferry receipts	5,898	...	...	...	62,967	...	55,719	...	51,990	1,76,574
Share of Surplus profits from the Shadara-Saharanpur Light Railway.	...	...	...	1,15,925	...	...	...	...	...	1,15,925
Tolls on steamers	...	...	1,29,881	7,430	...	...	...	...	...	1,37,311
Fees on masonry graves	4,558	3,297	866	6,558	4,253	1,262	329	1,714	339	23,176
Contributions	87,663	...	...	...	...	...	...	...	...	87,663
Fines, refunds and miscellaneous.	942	1,853	8,103	22,868	58,049	412	4,878	5,944	8,583	1,11,632
TOTAL	99,061	5,150	1,39,390	1,68,206	1,74,095	5,600	1,15,108	7,658	60,931	7,75,199
TOTAL PROVINCIAL as per Account No. 65	5,19,199	4,54,410	9,79,059	5,21,423	4,28,018	4,44,631	5,04,608	3,45,602	2,07,926	44,01,876

Total India converted into £ at Rs. 15=£1 . £ 293,658

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—CIVIL WORKS

INDIA. INDIA, GENERAL.

Civil Works.	Director General, Military Works.	Delhi Province.	Central India.	Gwalior.	Baluchistan.	Viceregal Estates.	Seistan.	Mysore Residency.	Rajputana.	Consulting Architect, Electrical Adviser to Government of India, and other miscellaneous accounts.	Bangalore.	Sikkim and Bhutan.	Coorg.	Ajmer.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Civil Buildings—															
New Works (66C)	1,19,990	4,20,614	...	..	2,39,450	2,31,683	...	...	...	...	...	...	...	...	10,11,737
Repairs (66D)	1,83,733	4,57,065	...	...	1,09,213	2,20,255	...	...	...	...	...	..	...	...	9,70,266
Communications—															
New Works (66E)	...	9,200	...	...	72,392	...	...	...	...	...	...	...	...	...	81,592
Repairs (66F)	3,105	1,98,109	...	...	1,47,000	...	..	...	...	...	...	...	...	...	3,48,214
Miscellaneous Public Improvements—															
New Works (66G)	...	52,532	...	...	47,305	...	...	..	...	...	...	...	...	...	99,837
Repairs (66H)	...	82,589	...	...	32,027	...	...	...	...	...	...	...	...	...	1,14,616
TOTAL WORKS AND REPAIRS	3,06,828	12,20,049	...	...	6,47,387	4,51,938	...	...	...	...	...	...	...	...	26,26,202
Establishment	65,967	75,281	...	...	1,37,805	39,052	...	...	...	80,802	...	...	...	...	3,98,907
Tools and Plant	3,712	20,620	...	...	8,959	3,496	...	..	...	...	...	...	...	...	36,787
Suspense	—400	1,07,219	...	..	...	540	...	...	...	...	...	...	...	...	1,07,359
	3,76,107	14,23,169	...		7,94,151	4,95,026		...	...	80,802	...	...	...	...	31,69,255
Deduct—Outlay in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
NET INDIA—IMPERIAL CIVIL WORKS	3,76,107	14,23,169	...	...	7,94,151	4,95,026	...	...	...	80,802	...	...	...	...	31,69,255
Expenditure by Civil Officers from Imperial Funds as per Account No. 66A, page 202	...	4,61,282	8,235	2,665	1,20,218	..	...	1,828	1,358	...	6,020	17,530	480	3,225	6,22,841
Provincial Fund Expenditure as per Account No. 66B, page 203	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL INDIA—CIVIL WORKS	3,76,107	18,84,451	8,235	2,665	9,14,369	4,95,026	...	1,828	1,358	80,802	6,020	17,530	480	3,225	37,92,096

Add—CHARGES IN ENGLAND:

Furlough Allowances of Military Officers in the Public Works Department . . .
Absentee Allowances of Civil Officers in the Public Works Department . . .
Passage, etc., of Officers on appointment to the Public Works Department, etc. . .
Payment to the Engineering Standards Committee . . . . . .

Stores for India . . . . . .

CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES:
Provincial Expenditure as per Account No. 64, page 196 . . . . . .

ABS

	Imperial.	Provincial.	TOTAL INDIA.
	Rs.	Rs.	Rs.
Civil Works	1,20,39,711	7,21,05,862	8,41,45,573
Railways	...	80,642	80,642
TOTAL	1,20,39,711	7,21,86,504	8,42,26,215

and RAILWAYS—from IMPERIAL and PROVINCIAL FUNDS, during the Year 1918-19.

North-West Frontier Province.	Madras.		Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
	Madras proper.	Coorg.		Bengal proper.	Port Blair.	United Provinces proper.	Rajputana.				Central Provinces proper.	Central India.	Hyderabad.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,62,479	38,274	14,924	7,25,276	3,95,348	54,531	1,41,653	1,13,984	13,87,288	72,864	2,64,869	56,484	59,635	11,317	31,161	49,41,724
2,23,959	49,245	15,476	1,59,799	4,91,171	31,931	1,08,189	41,772	1,65,543	75,908	41,547	22,601	56,769	22,144	19,034	24,95,294
93,496	...	20,850	...	2,696	...	...	23,027	7,403	...	...	...	1,95,442	...	...	4,24,506
6,72,084	...	1,07,457	...	37,874	...	...	1,45,083	1,121	...	...	...	2,17,095	3,821	...	15,32,749
—19,856	4,518	...	2,057	...	...	...	1,278	...	...	...	...	...	...	...	87,829
22,588	...	87	...	...	...	...	...	...	...	...	...	...	...	...	1,37,291
15,54,750	92,032	1,58,794	8,87,082	9,27,089	86,462	2,49,842	3,25,144	15,61,355	1,48,772	3,06,416	79,085	5,28,941	37,282	50,195	96,19,393
1,23,942	37,884	62,791	1,23,996	1,44,668	29,668	50,547	74,230	72,284	34,422	52,458	15,571	1,11,457	10,898	14,348	13,58,071
22,452	1,194	3,585	8,120	7,985	1,363	2,148	6,652	36,086	3,369	3,168	1,823	10,260	194	1,758	1,46,954
...	...	—2,362	...	—27	—4,220	4,503	3,190	1,05,077	...	...	...	1,970	272	...	2,15,762
17,01,144	1,31,110	2,22,808	10,19,198	10,79,715	1,13,273	3,07,040	4,09,216	17,74,802	1,86,563	3,62,042	96,439	6,52,628	48,646	66,301	1,13,40,180
...	...	...	2,444	...	...	31,511	...	632	...	...	...	642	...	...	35,229
17,01,144	1,31,110	2,22,808	10,16,754	10,79,715	1,13,273	2,75,529	4,09,216	17,74,170	1,86,563	3,62,042	96,439	6,51,986	48,646	66,301	1,13,04,951
1,06,919	...	...	...	5,000	...	...	...	...	...	...	...	...	...	...	7,34,760
...	1,03,21,740	..	1,18,06,194	1,03,76,534	...	65,67,430	...	70,32,680	92,01,217	65,40,530	70,09,576	...	...	32,49,961	7,21,05,862
18,08,063	1,04,52,850	2,22,808	1,28,22,948	1,14,61,249	1,13,273	68,42,959	4,09,216	88,06,850	93,87,780	69,02,572	71,06,015	6,51,986	48,646	33,16,262	8,41,45,573
	1,06,75,658			1,15,74,522		72,52,175					78,06,647				

Total India converted into £ at Rs. 15 = £1 . £ 5,609,705

	£		
. . . . .	874		
. . . . .	32,794		
. . . . .	273		
. . . . .	500		
		34,441	
. . . . .		2,349	36,790

GRAND TOTAL CIVIL WORKS . £ 5,646,495

80,642

Total Construction of Railways, converted into £ at R15 = £1 5,376

TRACT.

Total India converted into £ at R15 = £1.	England.	Grand Total.
£	£	£
5,609,705	36,790	5,646,495
5,376	...	5,376
5,615,081	36,790	5,651,871

K.—Other Public Works.

No. 66A.—ABSTRACT of EXPENDITURE on OTHER PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT during the Year 1918-19.

IMPERIAL.	INDIA, GENERAL											N.-W. Frontier Province.	Bengal.	TOTAL.
	Rajputana.	Ajmer.	Delhi Province.	Gwalior.	Mysore Residency.	Bangalore.	Baluchistan.	Central India.	Coorg.	Sikkim and Bhutan.	TOTAL.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CIVIL WORKS.														
Civil Buildings—														
New Works (66O)	...	...	...	...	...	...	14,313	...	...	...	14,313	106	...	14,419
Repairs (66P)	1,358	...	...	...	1,828	1,000	16,217	...	...	7,863	28,266	5 912	...	34,178
Communications—														
New Works (66Q)	...	...	...	...	...	...	9,069	...	...	...	9,069	807	...	9,876
Repairs (66R)	...	178	...	...	...	...	8,251	...	...	3,337	11,766	741	...	12,507
Miscellaneous Public Improvements—														
New Works (66S)	...	...	...	...	...	...	2,890	...	...	...	2,890	...	...	2,890
Repairs (66T)	...	...	...	...	...	5,020	2,455	...	...	...	7,475	85	5,000	12,560
TOTAL WORKS AND REPAIRS	1,358	178	...	...	1,828	6,020	53,195	...	...	11,200	73,779	7,651	5,000	86,430
Establishment	...	238	450	...	...	...	63,013	626	480	6,280	71,087	23,683	...	94,770
Tools and Plant	...	...	...	...	...	...	420	...	...	...	420	...	...	420
Contributions	...	2,809	4,60,832	2,665	...	...	3,590	7,609	...	144	4,77,649	75,250	...	5,52,899
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	335	...	335
Suspense	...	...	...	...	...	...	...	...	...	—94	—94	...	...	—94
TOTAL IMPERIAL	1,358	3,225	4,61,282	2,665	1,828	6,020	1,20,218	8,235	480	17,530	6,22,841	1,06,919	5,000	7,34,760

Total India converted into £ at R15 = £1 £ 48,984

No. 66B.—ABSTRACT ACCOUNT of PROVINCIAL EXPENDITURE under CIVIL WORKS for the Year 1918-19.

PROVINCIAL.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BY PUBLIC WORKS DEPARTMENT.										
Civil Buildings—										
New Works (66I) .	28,70,259	40,80,118	43,78,365	14,64,530	15,31,045	10,63,678	22,42,663	17,40,631	3,17,945	1,96,89,234
Repairs (66J) . .	7,21,680	9,64,256	16,42,750	6,47,219	6,48,200	10,36,661	5,53,095	3,87,508	2,56,730	68,58,099
Communications—										
New Works (66K) .	1,16,891	12,55,583	3,03,754	5,69,856	9,76,253	14,78,127	2,97,709	14,01,396	2,72,789	66,72,358
Repairs (66L) . .	4,72,025	15,73,809	12,94,667	20,54,736	18,21,538	24,38,719	5,62,144	15,45,575	14,01,081	1,31,64,294
Miscellaneous Public Improvements—										
New Works (66M) .	8,409	11,31,966	1,64,477	95,832	1,01,804	1,69,280	2,05,381	8,324	9,022	18,94,495
Repairs (66N) . .	40,367	68,635	1,11,834	1,35,878	50,796	2,29,298	21,195	6,660	7,109	6,71,792
TOTAL WORKS AND REPAIRS	42,29,631	90,74,367	78,95,847	49,68,051	51,29,636	64,15,763	38,82,187	50,90,114	22,64,676	4,89,50,272
Establishment . .	14,00,495	14,92,542	12,25,044	10,06,750	7,90,822	14,88,722	9,68,005	9,97,676	6,47,348	1,00,17,404
Tools and Plant .	—1,63,408	2,07,343	69,905	42,724	82,058	1,18,757	67,832	1,18,061	79,323	6,22,595
Suspense . . .	—6,292	76,280	43,615	25,765	2,30,072	—91,320	21,891	56,801	5,079	3,61,891
TOTAL .	54,60,426	1,08,50,532	92,34,411	60,43,290	62,32,588	79,31,922	49,39,915	62,62,652	29,96,426	5,99,52,162
BY CIVIL DEPARTMENT.										
Civil Buildings—										
New Works (66U) .	19,243	...	750	9,800	4,257	...	...	...	3,590	37,640
Repairs (66V) . .	22,805	...	850	3,094	17,141	...	...	...	...	43,890
Communications—										
New Works (66W) .	15,654	...	750	26,179	33,319	3,200	...	...	50	79,152
Repairs (66X) . .	53,599	...	5,141	325	4,567	...	30,797	...	25,297	1,19,726
Miscellaneous Public Improvements—										
New Works (66Y) .	29,093	...	7,010	37,911	22,443	...	3,70,455	...	19,942	4,86,854
Repairs (66Z) . .	13,813	...	9,34,271	17,486	33	...	11,99,363	...	19,438	21,84,404
TOTAL WORKS AND REPAIRS	1,54,207	...	9,48,772	94,795	81,760	3,200	16,00,615	...	68,317	29,51,666
Establishment . .	7,836	267	31,230	13,740	60,367	20,300	...	132	...	1,33,872
Tools and Plant .	665	...	...	...	...	...	...	...	...	665
Contributions . .	46,97,446	...	1,53,864	...	6,57,676	12,45,795	...	7,46,417	1,85,218	76,86,416
Miscellaneous . .	1,160	2,55,395	8,257	4,15,605	289	...	...	375	...	13,81,081
TOTAL .	48,61,314	9,55,662	11,42,123	5,24,140	8,00,092	12,69,295	16,00,615	7,46,924	2,53,535	1,21,53,700
TOTAL PROVINCIAL AS PER ABSTRACT ACCOUNT No. 66	1,03,21,740	1,18,06,194	1,03,76,534	65,67,430	70,32,680	92,01,217	65,40,530	70,09,576	32,49,961	7,21,05,832
Total India converted into £ at R15=£1									£	4,807,057

—Other Public Works.

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRA Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	2,573	37,170	...	...	70	...	...	...	1
Delhi Province	...	..	...	...	...	2,094	8,967	...	1,33,443	...	...	...	...	2
Baluchistan	...	...	...	...	...	1,340	36	...	...	731	13,117	...	...	3
Viceregal Estates	...	...	...	...	...	...	...	2,31,683	...	...	...	...	...	4
N.-W. Frontier Province.	..	...	...	...	...	2,550	−1,624	...	...	...	7,707	...	...	5
Madras Proper	...	14,720	...	...	...	8,914	8,967	...	...	912	...	...	...	6
Coorg	...	...	...	...	...	2,293	990	...	...	...	658	...	84	7
Bombay	...	3,11,273	90,234	...	93,417	99.680	36,452	...	...	23,359	...	...	...	8
Bengal Proper	...	1,859	4,930	...	65,600	85,695	31,545	...	7,518	11,289	93,704	...	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	..	...	12,036	...	40,012	6,295	...	...	...	...	...	...	11
Rajputana	4,085	1,659	...	193	...	562	1,771	...	...	126	8,485	889	...	12
Punjab	...	...	...	...	...	61,571	64,839	...	1,43,108	...	...	...	...	13
Burma	...	533	...	...	...	36,025	35,562	...	...	219	...	...	...	14
Bihar and Orissa	...	1,884	...	...	...	2,25,188	35,215	...	...	...	...	...	18,988	15
Central Provinces and Berar Proper.	...	...	...	...	...	18,184	2,401	...	...	26,763	...	...	...	16
Central India	...	...	...	199	...	6,401	215	...	...	...	1,677	85	...	17
Hyderabad	...	...	...	...	...	4,038	129	...	...	..	...	...	...	18
Assam	...	...	...	...	...	27,230	1,327	...	...	...	...	...	...	19
TOTAL	4,085	3,31,928	95,164	12,428	1,59,017	6,24,350	2,70,257	2,31,683	2,84,069	63,469	1,25,348	974	19,072	

No. 66D.—CLASSIFIED ABSTRACT of EXPENDITURI

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTR Administration.	Viceregal Residences.	Secretariat Offices of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Agricultural.	Item No.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Director-General, Military Works.	...	...	...	...	...	1,362	13,715	...	...	...	...	6,477	...	...	1
Delhi Province	...	...	...	...	...	3,050	4,560	..	...	40,215	...	2,919	...	...	2
Baluchistan	...	...	...	...	...	2,100	1,281	...	...	...	...	10,04	...	...	3
Viceregal Estates	...	...	...	...	...	...	...	...	2,20,255	...	...	...	..	...	4
N.-W. Frontier Province.	...	...	...	...	...	3,264	1,696	...	...	...	...	15,937	39	...	5
Madras Proper	...	4,127	468	...	...	15,535	4,947	...	...	...	2,292	...	...	...	6
Coorg	12	...	...	...	...	88	16	...	...	...	...	799	205	35	7
Bombay	...	12,091	49.522	37	7,000	33,985	11,029	...	...	...	1,310	...	...	...	8
Bengal Proper	...	25,422	52,983	7,221	65,641	53,854	57,527	...	2,958	37,999	25,253	916	...	...	9
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
U. P. of Agra and Oudh Proper.	...	...	590	28,813	...	27,425	6,900	...	...	...	2,678	...	...	...	11
Rajputana	87	...	...	...	...	2,156	1,225	...	...	...	...	1 898	...	...	12
Punjab	...	...	...	...	...	22,882	5.561	...	...	25,804	...	...	...	...	13
Burma	...	8,686	...	...	...	23 024	23.014	...	...	...	6,894	...	...	...	14
Bihar and Orissa	...	269	...	1,478	...	9,728	2,631	...	...	...	...	...	...	11,903	15
Central Provinces and Berar Proper.	...	...	...	...	...	11,255	2,214	...	...	...	2,208	...	...	...	16
Central India	37	...	...	237	...	4,574	719	...	...	...	...	608	826	...	17
Hyderabad	...	...	...	...	...	649	785	...	...	...	...	...	...	...	18
Assam	...	...	...	...	...	9,083	6,147	1,351	...	...	...	...	...	...	19
TOTAL	136	50,595	1,03,563	37,786	72,641	2,24,014	1,43 977	1,351	2,23,213	1,04,018	40,635	39,594	1,070	11,938	

IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Miscellaneous.	Stamps and Stationery.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	6,638	...	...	...	...	34,894	...	...	15,224	2,324	21,097	1,19,990	...	1,19,990
2	1,165	...	1,53,627	...	18,386	15,512	1,387	2,819	2,928	14,863	16,256	52,793	4,24,240	*3,626*	4,20,614
3	7,717	26,585	1,221	...	...	19,075	845	71	42,076	71,617	49,541	5,478	2,39,450	...	2,39,450
4	...	...	...	...	...	...	...	...	...	...	...	...	2,31,683	...	2,31,683
5	3,455	42,619	...	...	2,942	40,695	1,287	33,023	56,333	60,320	10,047	3,03,125	5,62,479	...	5,62,479
6	...	...	...	...	...	...	4,842	...	...	...	...	—80	38,275	*1*	38,274
7	...	...	478	...	—3,246	5,615	39	1,663	6,330	1,844	315	3,515	20,578	*5,654*	14,924
8	...	62,965	...	...	...	413	7,118	...	...	...	...	1,089	7,26,000	*774*	7,25,226
9	...	...	...	925	11,404	...	928	...	...	...	...	81,042	3,96,439	*1,091*	3,95,348
10	...	...	...	...	...	...	9	...	54,531	...	...	...	54,540	*9*	54,531
11	...	...	...	...	81,591	...	1,719	...	...	...	...	...	1,41,653	...	1,41,653
12	7,152	949	2,687	...	166	65,272	...	1,834	1,101	21,716	2,295	3,416	1,24,358	*10,374*	1,13,984
13	...	...	...	...	...	...	4,922	...	...	...	3,067	11,10,736	13,88,243	*955*	13,87,288
14	...	...	45	...	...	...	480	...	...	...	...	...	72,864	...	72,864
15	...	3,488	...	...	...	...	...	...	...	...	...	—19,894	2,64,869	...	2,64,869
16	...	...	...	...	370	...	8,682	...	...	...	...	34	56,434	...	56,434
17	15,497	5,793	...	...	...	506	22	...	737	9,786	7,765	15,309	63,992	*4,357*	59,635
18	3,003	...	...	...	...	...	...	...	3,177	970	...	...	11,317	...	11,317
19	...	...	...	...	613	...	1,836	...	...	...	...	155	31,161	...	31,161
	37,989	1,49,037	1,58,058	925	1,12,226	1,47,088	69,010	39,410	1,67,213	1,96,340	91,610	15,77,815	49,68,565	*26,841*	49,41,724

Total India converted into £ at R15=£1 . £ 329,148

from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

TION. Item No.	Residences for Local Governments and Secretariat Offices.	Political Agencies.	Stamp and Stationery Office.	Miscellaneous.	Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	9,622	...	1,271	...	...	1,18,965	72	...	922	...	31,327	1,83,733	...	*1,83,733
2	477	...	...	2,91,968	53,765	2,373	6,154	4,707	4,505	10,644	4,346	32,651	4,61,334	*4,329*	4,57,005
3	6,685	414	...	69,408	...	269	309	...	1,388	9,597	2,567	5,455	1,09,213	...	1,09,213
4	...	...	...	...	...	...	...	...	...	...	...	...	2,20,255	...	2,20,255
5	35,705	45,155	...	1,210	1,555	4,456	2,113	7,362	12,293	9,214	858	83,162	2,23,959	...	2,23,959
6	...	...	...	...	...	...	17,917	...	...	...	...	3,959	49,245	...	49,245
7	...	...	...	1,228	2,207	870	315	164	625	1,920	1,471	4,977	14,442	*—1,034*	15,476
8	...	23,540	...	1,832	...	140	14,936	...	...	...	...	5,054	1,60,526	*727*	1,59,799
9	...	1,805	9,587	...	45,681	...	28,173	...	...	...	100	76,129	4,91,249	*78*	4,91,171
10	...	...	...	...	...	...	...	...	31,931	...	...	...	31,931	...	31,931
11	...	...	...	343	28,291	...	12,833	...	...	...	...	316	1,08,189	...	1,08,189
12	8,569	755	...	...	1,899	7,086	3,732	1,963	2,105	4,906	1,063	5,969	43,413	*1,641*	41,772
13	...	...	...	...	...	...	10,512	...	...	...	1,085	99,699	1,65,543	...	1,65,543
14	...	...	...	...	...	...	12,274	...	...	...	...	2,016	75,908	...	75,908
15	...	4,403	...	...	...	...	4,782	...	...	...	...	6,553	41,547	...	41,547
16	...	...	...	...	242	...	6,682	...	...	...	...	...	22,601	...	22,601
17	12,218	7,589	...	...	...	82	2,610	144	2,498	9,216	3,378	12,432	57,168	*399*	56,769
18	16,223	...	...	...	...	...	1,935	64	1,433	693	1,385	...	23,217	*1,073*	22,144
19	...	...	...	...	588	...	1,865	...	...	...	...	...	19,034	...	19,034
	79,877	93,283	9,587	3,66,310	1,34,228	14,776	2,45,957	14,416	56,778	46,812	16,258	3,69,699	25,02,507	*72,13*	24,95,294

Total India converted into £ at R15=£1 . £ 166,353

* Includes Rs. 18 on account of Delhi.

No. 66E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	8,850	...	...	...	...	...	...	...	...	...	350	2,525	11,725	2,525	9,200
Baluchistan	...	24,231	...	41,040	...	...	...	...	...	6,890	...	231	72,392	..	72,392
North-West Frontier Province	4,390	71,096	209	...	...	...	...	...	879	2,527	...	14,395	93,496	...	93,496
Coorg	20,885	...	...	...	...	...	...	...	...	...	...	...	20,885	35	20,850
Bengal	...	...	2,696	...	...	...	...	...	...	...	...	...	2,696	...	2,696
Rajputana	15,369	7,115	...	...	...	...	115	...	...	428	...	...	23,027	...	23,027
Punjab	7,403	...	...	...	..	...	...	...	...	...	...	...	7,403	...	7,403
Central India	13,732	1,78,168	...	...	...	...	...	...	...	2,803	1,181	...	1,95,884	442	1,95,442
Total	70,629	2,80,610	2,905	41,040	...	...	115	...	879	12,648	1,531	17,151	4,27,508	3,002	4,24,506
Total India converted into £ at Rs. 15=£1														£	28,300

No. 66F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roa.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	3,105	...	...	...	...	...	...	...	...	...	...	...	3,105		3,105
Delhi Province	2,17,542	...	...	...	...	...	...	...	...	64	21,196	...	2,38,802	40,693	1,98,109
Baluchistan	...	63,934	...	66,381	...	...	...	...	...	15,518	1,167	...	1,47,000	...	1,47,000
North-West Frontier Province	1,51,106	1,87,773	48,677	69,576	...	...	...	...	1,37,270	21,626	48,060	7,996	6,72,084	...	6,72,084
Coorg	1,06,465	525	531	...	...	...	...	...	...	...	...	...	1,07,521	64	1,07,457
Bengal	...	...	32,908	...	...	...	...	...	...	4,966	...	...	37,874	...	37,874
Rajputana	79,199	61,369	...	5,710	...	...	518	...	375	2,891	500	...	1,50,562	5,479	1,45,083
Punjab	1,121	...	...	...	...	...	...	...	...	...	...	...	1,121	...	1,121
Central India	60,828	1,52,141	...	...	...	...	...	...	—5	6,109	2,712	...	2,21,785	4,690	2,17,095
Hyderabad	...	...	3,821	...	...	...	...	...	...	...	...	...	3,821	...	3,821
Total	6,19,366	4,65,742	85,937	1,41,667	...	...	518	...	1,37,640	51,174	73,635	7,996	15,83,075	50,926	15,32,749
Total India converted into £ at Rs. 15=£1														£	102,183

No. 66G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Delhi Province	...	...	...	8,701	28,261	62,426	...	...	...	1,58,757	2,58,145	*2,05,613*	52,532
Baluchistan	...	...	...	...	23,056	22,075	...	...	...	2,174	47,305	...	47,305
North-West Frontier Province	...	...	...	...	—19,928	—32	...	...	...	104	—19,856	...	—19,856
Madras	...	...	...	...	...	...	...	...	...	4,513	4,513	...	4,513
Coorg	5,387	...	...	...	11	...	...	...	...	...	5,398	*5,398*	...
Bombay	...	...	...	...	2,057	...	...	...	...	...	2,057	...	2,057
Rajputana	...	...	...	...	605	...	...	...	...	1,278	1,883	*605*	1,278
TOTAL	5,387	...	...	8,701	34,062	84,469	...	...	...	1,66,826	2,99,445	*2,11,616*	87,829
Total India converted into £ at R15=£1 . £													5,855

No. 66H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Delhi Province	...	...	...	39,541	66,856	23,510	...	...	...	14,904	1,44,811	*62,222*	82,589
Baluchistan	...	...	...	...	32,027	...	...	...	...	...	32,027	...	32,027
North-West Frontier Province	...	...	4,823	...	17,765	...	...	...	...	...	22,588	...	22,588
Coorg	...	38	...	...	...	...	...	...	...	87	125	*38*	87
Rajputana	...	...	...	...	13,338	...	...	...	...	...	13,338	*13,338*	...
Hyderabad	...	...	...	...	5,474	...	...	...	...	...	5,474	*5,474*	...
TOTAL	...	38	4,823	39,541	1,35,460	23,510	...	...	...	14,991	2,18,363	*81,072*	1,37,291
Total India converted into £ at Rs. 15=£1 . £													9,153

No. 66I.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Opium.	Forests.	Customs.	Post Offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Offices.	Agricultural.	Miscellaneous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	...	13,189	...	...	...	...	1,82,481	13,908	71,625	643	3,490	15,680	87,784	85,690
Bombay . . .	...	2,924	...	...	...	554	2,72,547	86,527	57,434	...	984	...	19,812	...
Bengal . . .	...	...	...	...	...	...	27,152	10,453	66,764	...	...	...	59,955	24,509
U. P. of Agra and Oudh	...	2,792	...	...	...	389	3,38,989	12,699	1,50,598	603	...	...	19,871	21,074
Punjab . . .	...	6,630	...	...	...	...	1,15,896	829	2,31,030	1,326	...	...	1,05,139	1,26,002
Burma . . .	...	26,434	...	...	...	...	35,895	12,415	30,478	...	3,527	...	993	26,790
Bihar and Orissa .	...	...	...	...	...	...	63,971	3,820	7 7,739	2,757	...	...	25,484	4,97,114
Central Provinces and Berar . . .	..	7,241	...	3,165	...	...	37,033	70,966	7,042	...	...	...	79,961	9,656
Assam . . .	...	6,675	...	...	...	1,205	23,302	2,189	1,019	...	1,013	...	198	3,811
TOTAL .	...	65,885	...	3,165	...	2,148	10,97,266	2,13,806	6,93,729	5,329	9,014	15,680	3,99,197	7,94,646

No. 66J.—CLASSIFIED ABSTRACT of EXPENDITURE from

PROVINCES.	Forests.	Customs.	Post Offices.	Salt.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Agricultural.	Miscellaneous.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . .	6,258	...	...	...	...	...	49,260	211	1,42,704	10,596	18,527	2,636	1,600	41,127
Bombay . . .	5,285	...	...	...	...	5,605	1,66,044	16,923	96,688	...	5,752	...	5,379	...
Bengal . . .	...	...	...	...	...	...	87,382	9,688	2,98,049	...	207	...	3,446	3,763
U. P. of Agra and Oudh	301	...	...	...	...	1,145	1,25,992	9,088	86,352	2,399	...	...	10,627	27,376
Punjab . . .	947	...	...	...	...	88	62,152	591	56,226	2,524	...	...	38,001	24,093
Burma . . .	8,245	...	...	...	...	...	39,483	3,087	1,09,598	...	3,091	...	7,100	26,950
Bihar and Orissa .	347	...	...	...	...	...	76,761	8,045	61,591	2,586	176	...	3,834	54,870
Central Provinces and Berar . . .	6,309	...	2,163	...	...	...	24,438	7,344	37,362	...	...	...	3,684	5,954
Assam . . .	1,855	..	...	...	...	2,492	5,817	3,798	23,214	...	4,479	...	3,038	16,353
TOTAL .	29,547	...	2,163	...	...	9,330	6,37,329	58,775	9,11,784	18,105	32,232	2,636	76,709	2,00,486

PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitation.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,871	5,51,511	2,610	1,07,762	92,297	5,72,160	7,23,575	39,402	...	...	73,206	1,22,376	27,67,250	*-1,03,009*	28,70,259
20,049	6,28,742	10,208	1,50,964	2,04,481	15,39,614	2,76,678	453	10,360	...	1,79,673	8,23,956	42,85,960	*2,05,842*	40,80,118
3,958	1,99,983	467	7,66,302	1,46,669	18,20,253	10,93,062	25,111	...	...	11,960	1,90,854	44,47,452	*69,087*	43,78,365
9,127	5,91,169	2,328	37,570	33,831	1,87,590	58,283	1,029	1,301	...	60,281	27,372	15,56,896	*92,366*	14,64,530
2,672	2,87,887	5,478	44,467	1,12,180	1,87,093	2,15,413	...	874	...	29,826	1,74,263	16,47,005	*1,15,960*	15,31,045
22,218	1,08,022	9,742	32,166	1,07,920	4,40,287	1,19,818	...	407	11,504	22,896	52,166	10,63,678	...	10,63,678
12,376	3,48,437	67	1,73,912	1,90,274	2,60,936	5,27,911	37,047	10,621	...	53,194	—21,544	22,64,116	*21,453*	22,42,663
4,648	10,32,162	1,470	1,75,139	26,584	1,88,275	1,61,971	47,088	...	...	...	...	18,52,401	*1,11,770*	17,40,631
—167	41,787	144	11,439	7,394	1,70,290	34,439	...	...	...	9,710	3,497	3,17,945	...	3,17,945
82,752	37,89,700	32,514	14,99,721	9,21,620	53,66,498	32,11,150	1,50,130	23,563	11,504	4,40,746	13,72,940	2,02,02,703	*5,13,469*	1,96,89,234

Total India converted into £ at Rs. 15=£1 . £ 1,312,615

PROVINCIAL FUNDS ON REPAIRS TO CIVIL BUILDINGS.

Miscellaneous Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical and Sanitary.	Miscellaneous.					Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
							Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.			
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,739	51,163	7,053	34,221	26,384	60,394	86,166	7,357	5,692	...	1,20,391	27,185	7,23,664	*1,984*	7,21,680
43,407	88,521	16,829	73,220	62,149	1,54,178	1,33,692	83	14,111	...	44,175	41,514	9,73,555	*9,299*	9,64,256
10,072	1,91,659	4,841	2,16,778	1,65,035	1,99,315	2,27,627	6,674	...	...	29,345	1,91,257	16,45,138	*2,388*	16,42,750
41,450	1,04,221	6,394	45,485	33	16,857	1,28,354	3,178	6,673	...	33,116	16,122	6,65,163	*17,944*	6,47,219
28,647	80,372	10,097	31,163	41,624	29,863	58,508	...	1,300	...	25,847	1,60,329	6,52,372	*4,172*	6,48,200
27,723	52,033	8,315	74,031	61,992	2,26,271	2,65,250	...	5,662	2,784	22,046	93,000	10,36,661	...	10,36,661
8,078	66,398	3,568	52,670	41,160	50,057	35,101	1,719	1,421	...	25,068	66,256	5,59,706	*6,611*	5,53,095
3,427	46,492	5,576	73,033	24,989	77,219	19,583	50,362	...	...	...	...	3,87,935	*427*	3,87,508
2,062	37,681	2,123	42,124	14,651	36,181	25,809	389	1,270	...	30,426	2,968	2,56,730	...	2,56,730
1,89,605	7,18,540	64,796	6,42,725	4,38,017	8,50,335	9,80,090	69,762	36,129	2,784	3,30,414	5,98,631	69,00,924	*42,825*	68,58,099

Total India Converted into £ at Rs. 15=£1 . £ 457,206

No. 66K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,05,649	16,506	130	...	11,947	...	20,967	...	1,344	—469	...	891	2,50,965	*1,40,074*	1,16,891
Bombay	2,32,117	6,90,820	1,000	2,55,982	114	10,068	...	22,283	35,894	3,037	4,775	116	12,56,206	*623*	12,55,583
Bengal	4,918	...	2,64,599	161	...	...	...	17,571	...	7,004	7,834	1,667	3,03,754	...	3,03,754
U. P. of Agra and Oudh	6,27,311	78	1,51,225	22,669	...	...	...	...	7,174	2,326	...	...	8,10,783	*2,40,927*	5,69,856
Punjab	7,94,906	139	97,468	39,323	...	...	...	...	40,408	12,689	27	1,149	9,86,109	*9,856*	9,76,253
Burma	3,43,605	...	2,04,976	2,35,531	...	3,277	1,04,212	2,622	...	24,176	544	5,59,184	14,78,127	...	14,78,127
Bihar and Orissa	1,98,539	162	6,425	1,01,853	...	...	...	...	...	17,294	...	—737	3,23,536	*25,8 7*	2,97,709
Central Provinces and Berar	1,08,914	10,36,296	11,556	1,16,642	47,448	...	25,071	...	3,639	6,483	53,716	4,537	14,14,302	*12,906*	14,01,396
Assam	55,517	...	1,52,482	30,749	...	...	...	814	8,389	15,664	...	9,174	2,72,789	...	2,72,789
Total	25,71,476	17,44,001	8,89,861	8,02,910	59,509	13,345	1,50,250	43,290	96,848	88,204	66,896	5,75,981	71,02,571	*4,30,213*	66,72,358

Total India converted into £ at R15–£1 . £ 444,824

No. 66L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	3,86,784	36,633	121	706	291	...	56,307	...	...	750	...	...	4,81,592	*9,567*	4,72,025
Bombay	6,58,136	6,44,716	7,050	1,52,842	368	6,112	...	8,101	...	9,089	88,319	90	15,74,823	*1,014*	15,73,809
Bengal	10,72,934	9,499	1,15,902	61,223	...	22,398	...	1,325	...	18,183	*524	385	13,02,373	*7,706*	12,94,667
U. P. of Agra and Oudh	16,55,253	...	1,50,802	68,843	...	...	...	...	92,283	21,837	77,305	...	20,66,323	*11,587*	20,54,736
Punjab	14,77,047	5,317	1,05,954	40,051	...	...	...	...	80,031	50,830	52,378	9,430	18,21,538	...	18,21,538
Burma	15,11,173	19,119	4,37,250	2,20,231	...	46,376	1,06,719	76,815	...	19,998	1,038	...	24,38,719	...	24,38,719
Bihar and Orissa	4,62,164	15,168	17,573	48,215	...	...	...	...	...	7,792	...	11,232	5,62,144	...	5,62,144
Central Provinces and Berar	1,16,752	11,40,757	83,376	1,40,393	4,840	...	17,399	...	8,893	33,986	...	1,093	15,47,489	*1,914*	15,45,575
Assam	5,03,953	12,891	3,72,924	3,89,616	...	32,141	...	11,286	57,266	21,004	...	...	14,01,081	...	14,01,081
Total	78,44,196	18,84,100	12,90,952	11,22,120	5,499	1,07,027	1,80,425	97,527	2,38,473	1,83,469	2,20,064	22,230	1,31,96,082	*31,788*	1,31,64,294

Total India converted into £ at R15–£1 . £ 877,620

No. 66M.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds on Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	4,453	...	...	3,73,057	1,63,791	...	...	1,514	...	3,033	5,45,848	*5,37,439*	8,409
Bombay	...	...	...	6,09,388	45,246	...	283	...	...	5,29,309	11,84,226	*52,260*	11,31,966
Bengal	1,848	...	...	1,83,766	22,353	363	...	...	...	1,54,386	3,62,716	*1,98,239*	1,64,477
U. P. of Agra and Oudh	42,109	...	3,919	3,04,318	80,663	...	...	...	...	23,892	4,54,901	*3,59,069*	95,832
Punjab	22,368	2,969	24,431	37,175	45,739	...	...	...	...	54,124	1,86,806	*85,002*	1,01,804
Burma	1,00,047	...	27,540	13,044	...	16,141	12,508	...	...		1,69,280	...	1,69,280
Bihar and Orissa	5,151	...	...	—11,216	2,35,615	...	268	...	...	1,20,221	3,50,039	*1,44,658*	2,05,381
Central Provinces and Berar	3,234	91,577	...	2,20,798	—348	...	...	...	...	826	3,16,087	*3,07,763*	8,324
Assam	3,309	...	...	5,264	...	...	...	...	...	449	9,022	...	9,022
Total	1,82,519	94,546	55,890	17,35,594	5,93,059	16,504	13,059	1,514	...	8,86,240	35,78,925	*16,84,430*	18,94,495
											Total India converted into £ at R15 = £ 1 . £		**126,300**

No. 66N.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Harbours.	Light-houses.	Lighting.	Mines.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	99	...	...	41,199	...	...	...	...	...	—2	41,296	*929*	40,367
Bombay	1,324	...	347	3,265	1,145	3,801	...	...	...	61,568	71,450	*2,815*	68,635
Bengal	17,060	...	20,918	529	..	13,848	...	...	...	60,197	1,12,552	*718*	1,11,834
U. P. of Agra and Oudh	4,755	...	...	21,657	56,610	...	...	...	...	82,149	1,65,171	*29,293*	1,35,878
Punjab	18	...	29,373	23,191	...	...	...	3,232	...	12,003	67,817	*17,021*	50,796
Burma	37,032	...	1,10,841	16,861	3,495	4,102	49,036	...	...	7,931	2,29,298	...	2,29,298
Bihar and Orissa	755	...	...	—1,747	4,140	2,579	889	...	...	14,579	21,195	...	21,195
Central Provinces and Berar	...	...	...	86,304	4,810	...	...	...	...	...	91,114	*84,434*	6,680
Assam	144	93	...	3,712	350	...	...	..	...	2,810	7,109	...	7,109
Total	61,187	93	1,61,479	1,94,971	70,550	24,330	49,925	3,232	...	2,41,235	8,07,602	*1,35,210*	6,71,792
											Total India converted into £ at R15=£1 . £		**44,786**

No. 66O.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General—																										
Baluchistan	1,086	...	...	...	...	...	...	...	...	...	...	1,773	...	...	...	4,316	798	...	...	...	...	...	6,340	14,313	...	14,313
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	106	106	...	106
TOTAL	1,086	...	...	...	...	...	...	...	...	...	...	1,773	...	...	...	4,316	798	...	...	...	...	...	6,446	14,419	...	14,419
																								Total India converted into £ at R15=£1	£	961

No. 66P.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical and Sanitary.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	7,863	7,863	...	7,863
Baluchistan	34	...	...	...	10	...	33	...	289	...	...	241	...	...	...	3,197	828	...	94	...	2	...	11,489	16,217	...	16,217
Bangalore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,000	1,000	...	1,000
Mysore Residency	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,828	...	...	...	...	...	...	1,828	...	1,828
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ajmer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,358	1,358	...	1,358
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,853	2,059	5,912	...	5,912
TOTAL	34	...	...	...	10	...	33	...	289	...	...	241	...	...	...	3,197	2,656	...	94	...	2	3,853	23,769	34,178	...	34,178
																								Total India converted into £ at R15=£1	£	2,278

No. 66Q.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	6,911	...	...	...	2,046	...	39	73	9,069	...	9,069
N.-W. F. Province	158	...	645	...	...	...	...	...	...	...	4	807	...	807
TOTAL	158	...	645	6,911	...	...	...	2,046	...	39	77	9,876	...	9,876
												Total India converted into £ at R15=£1	£	**658**

No. 66R.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATIONS.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sikkim and Bhutan	...	...	...	...	...	...	...	...	...	...	...	3,337	3,337	...	3,337
Baluchistan	...	...	...	1,115	...	...	...	3,426	...	281	...	3,429	8,251	...	8,251
Ajmer	...	...	178	...	...	...	...	...	...	...	...	...	178	...	178
N.-W. F. Province	692	...	...	...	...	...	...	...	...	...	...	49	741	...	741
TOTAL	692	...	178	1,115	...	...	...	3,426	...	281	...	6,815	12,507	...	12,507
													Total India converted into £ at R15=£1	£	**834**

No. 66S.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	...	...	...	...	215	...	...	...	...	2,675	2,890	...	2,890
TOTAL	...	...	...	...	215	...	...	...	...	2,675	2,890	...	2,890
											Total India converted into £ at R15=£1	£	**193**

No. 66T.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Baluchistan	97	...	...	...	823	...	...	...	...	1 535	2.455	...	2,455
Banglore	...	...	...	...	...	...	...	...	...	5,020	5,020	...	5,020
North-West Frontier Province	...	...	...	..	85	...	...	...	...	...	85	...	85
Bengal	...	...	5,000	...	...	...	...	...	...	...	5,000	...	5,000
TOTAL	97	...	5,000	...	908	...	...	...	...	6,555	12,560	...	12,560
Total India converted into £ at R15=£1												£	837

No. 66U.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	19,243	...	...	...	...	...	...	...	...	...	19,243	...	19,243
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	750	750	...	750
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,800	9,800	...	9,800
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	488	3,769	4,257	...	4,257
Assam	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	3,590	...	...	...	...	...	...	3,590	...	3,590
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	19,243	...	...	3,590	...	...	...	...	488	14,319	37,640	...	37,640
Total India converted into £ at R15 = £1																									£	2,509

No. 66V.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Post Office.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Miscellaneous Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	1,394	...	...	...	...	...	...	...	...	...	...	...	...	21,411	...	...	...	...	...	...	...	...	...	22,805	...	22,805
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	850	850	...	850
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	3,094	3,094	...	3,094
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14,205	2,936	17,141	...	17,141
TOTAL	1,394	...	...	...	...	...	...	...	...	...	...	...	...	21,411	...	...	...	...	...	...	...	14,205	6,880	43,890	...	43,890
Total India converted into £ at R15=£1																									£	2,926

No. 66W.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Roads and other Works of Communications.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	...	9	...	3,617	...	1,200	2,337	2,483	688	...	...	5,320	15,654	...	15,654
Bengal	...	...	100	...	...	...	...	...	650	...	...	...	750	...	750
U. P. of Agra and Oudh	...	264	...	298	...	15,525	...	100	...	1,492	8,500	...	26,179	...	26,179
Punjab	1,634	...	185	...	...	...	...	...	...	...	...	31,500	33,319	...	33,319
Burma	...	...	...	3,200	...	...	...	...	...	...	...	...	3,200	...	3,200
Assam	...	...	...	...	...	...	...	...	50	...	...	...	50	...	50
Total	1,634	273	285	7,115	...	16,725	2,337	2,583	1,388	1,492	8,500	36,820	79,152	...	79,152
													Total India converted into £ at R15=£1	£	5,277

No. 66X.—CLASSIFIED ABSTRACT of Expenditure from Provincial Funds by Civil Department on Repairs to Roads and other Works of Communications.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct—Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	6,201	3,651	...	29,887	...	740	9,055	2,342	...	1,598	...	125	53,599	...	53,599
Bengal	5,141	...	...	...	...	...	...	...	...	...	...	...	5,141	...	5,141
U. P. of Agra and Oudh	...	...	...	...	...	...	...	325	...	...	...	...	325	...	325
Punjab	3,814	...	753	...	...	...	...	...	...	...	...	...	4,567	...	4,567
Bihar and Orissa	...	...	...	...	...	...	...	...	26,410	4,387	...	...	30,797	...	30,797
Assam	...	...	...	...	...	...	...	...	514	24,783	...	...	25,297		25,297
Total	15,156	3,651	753	29,887	...	740	9,055	2,667	26,924	30,768	...	125	1,19,726	...	1,19,726
													Total India converted into £ at R15=£1	£	7,982

No. 66Y.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	16,150	...	...	...	8,086	...	...	...	...	...	4,857	29,093	...	29,093
Bengal	...	...	...	...	803	...	...	...	...	...	6,207	7,010	...	7,010
United Provinces	...	...	...	...	4,150	...	...	...	...	...	33,761	37,911	...	37,911
Punjab	6,297	...	...	16,146	...	...	...	...	...	...	...	22,443	...	22,443
Bihar and Orissa	3,14,247	300	...	...	42,258	...	...	...	...	...	13,650	3,70,455	...	3,70,455
Assam	3,442	...	...	...	16,500	...	...	...	...	...	...	19,942	...	19,942
TOTAL	3,40,136	300	...	16,146	71,797	...	...	...	...	...	58,475	4,86,854	...	4,86,854
												Total India converted into £ at R15 = £1	£	32,457

No. 66Z.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and Drainage.	Harbours.	Light Houses.	Mines.	Sanitary Improvements.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	254	...	5	...	5,269	370	...	...	...	...	7,915	13,813	...	13,813
Bengal	...	...	5,000	...	...	...	...	...	...	...	9,29,271	9,34,271	...	9,34,271
United Provinces	...	...	...	...	4,000	...	...	...	...	...	13,486	17,486	...	17,486
Punjab	33	...	...	...	...	...	...	...	...	...	...	33	...	33
Bihar and Orissa	37,189	100	...	...	1,06,948	...	...	...	...	...	10,55,126	11,99,363	...	11,99,363
Assam	4,260	...	1,000	3,432	10,286	460	...	...	...	...	...	19,438	...	19,438
TOTAL	41,736	100	6,005	3,432	1,26,503	830	...	...	...	...	20,05,798	21,84,404	...	21,84,404
												Total India converted into £ at R15 = £1	£	145,627

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section L.—Military Receipts and Services.

Revenue £2,349,972. Expenditure £46,830,210.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective . .	67A	Abstract Account of Receipts . . .	219	...	1,726,026	...
" " . .	67B	Ditto ditto of Charges . . .	221	...	...	39,242,505
" Non-Effective .	67A	Ditto ditto of Receipts . . .	219	...	116,416	..
" " . .	67B	Ditto ditto of Charges . . .	221	...	...	3,564,983
Army . . .	67C	Detailed Account of Receipts . . .	231	1,842,442	...	...
" . . .	67D	Detailed Account of Charges . . .	253	42,807,293	...	...
Marine . .	68A	Receipts	254	...	405,772	...
"	68B	Expenditure	255	...	...	1,127,646
Military Works . .	69	Receipts	256	...	101,758	...
" . .	70	Expenditure	257	...	...	2,895,271
		Details of Expenditure on—				
" . .	70A	New Works	258	1,691,718	...	...
" . .	70B	Repairs	259	474,022	...	...
				Total .	2,349,972	46,830,210

No. 67A.—ABSTRACT ACCOUNT of ARMY RECEIPTS

Grants.	HEAD OF RECEIPTS.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division	Mhow Division.	Poona Division	Secunderabad Division.	No. of items.
	EFFECTIVE SERVICES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
III	Regimental Pay, Allowances and Charges (including Indian Defence Force)	222	1,063	1,256	82	13,917	1,294	292	404	1,708	880	1
IV	Supply and Transport (including Farms)	222	1,58,200	2,42,107	3,89,674	1,88,769	1,93,935	2,96,880	1,31,926	5,60,217	86,313	2
V	Veterinary Services	224	...	...	...	...	...	...	1	...	...	3
VI	Army Clothing Department, Supplies and Services	224	...	...	...	...	...	...	...	...	...	4
VII	Remount Establishments, Supplies and Services	224	...	...	...	...	...	...	...	...	...	5
VIII	Medical Services	226	396	1,755	1,146	566	1,086	423	676	356	821	6
IX	Medical Stores	226	...	...	...	...	...	...	...	...	...	7
X	Ordnance Establishments, Supplies and Services	226	...	...	...	...	...	...	...	..	...	8
XII	Education	228	1,313	15	31,660	146	67	84	52	113	292	9
XIV	Miscellaneous Services	228	1,311	4,614	1,132	13,324	5,13,023	24,718	7,827	3,596	23,057	10
XIV-A	Indian Munitions Board	228	...	...	...	...	...	...	...	...	...	11
XV	Hutting	228	2,608	42,498	49,982	22,042	1,567	...	17,862	9,419	13,350	12
XVI	Conveyance by Road, River and Sea	230	14	275	82	513	1,151	476	55	1,129	4,476	13
XVII	Conveyance by Rail	230	...	...	...	...	...	...	...	...	...	14
XVIII	Cantonments	230	1,285	1,749	1,811	808	3,151	2,463	4,857	4,409	19	15
	TOTAL EFFECTIVE SERVICES		1,66,190	2,94,269	4,75,569	2,40,085	7,15,274	3,25,336	1,63,660	5,80,947	1,29,208	16
	NON-EFFECTIVE SERVICES.											
XIX	Rewards for Military Services	230	26	23	88	15	699	21	6	14	35	17
XX	Pensions	230	1,340	5,392	11,228	31,755	1,023	9,590	7,209	2,049	282	18
	TOTAL NON-EFFECTIVE SERVICES		1,366	5,415	11,316	31,770	1,722	9,611	7,215	2,063	317	19
	TOTAL ARMY RECEIPTS		1,67,556	2,99,684	4,86,885	2,71,855	7,16,996	3,34,947	1,70,875	5,83,010	1,29,525	20

for the Year ended 31st March 1919.

No. of Items.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	670	...	...	...	...	...	...	21,566	1,438	...	1,438
2	64,107	7,267	7,462	24,443	36,058	51,96,253	...	75,83,611	505,574	...	505,574
3	..	..	..	...	...	...	...	1	...	...	...
4	...	...	...	...	...	..	66,20,736	66,20,736	441,382	11	441,39
5	...	...	...	...	..	4,55,499	...	4,55,499	30,367	...	30,367
6	891	...	...	10	279	...	...	8,405	560	...	560
7	...	...	...	...	...	15,47,625	...	15,47,625	103,175	...	103,175
8	...	...	...	...	...	18,12,371	14,83,637	33,26,008	221,734	77	221,811
9	21	...	...	...	...	...	...	33,763	2,251	...	2,251
10	2,237	927	5,662	2	28	20,997	6,41,067	12,63,517	84,234	101,300	185,534
11	...		...	.	...	...	12,28,499	12,28,499	81,900	...	81,900
12	...	3,699	2,889	...	...	...	...	1,65,116	11,008	...	11,008
13	8,016	8	2	8	82	...	...	16,317	1,088	130,352	131,440
14	...	...	...	...	...	1,22,787	16	1,22,753	8,183	...	8,183
15	328	...	...	...	...	...	...	20,880	1,392	...	1,392
16	76,300	11,101	16,015	24,463	36,442	91,85,482	99,73,955	2,24,14,296	1,494,286	231,740	1,726,026
17	31	5	8	...	...	...	...	971	65		65
18	...	...	...	3,022	...	11,49,758	...	12,22,648	81,510	34,841	116,351
19	31	5	8	3,022	...	11,49,758	...	12,23,619	81,575	34,841	116,416
20	76,331	11,106	16,023	27,485	36,442	1,03,35,240	99,73,955	2,36,37,915	1,575,861	266,581	1,842,442

No. 67 B.—ABSTRACT ACCOUNT of ARMY CHARGE

Grants.	Head of Expenditure.	For details see page	Peshawar Division.	Rawalpindi Division.	Lahore Division	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.	Poona Division.	No. of items.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Effective Services.										
1	Administration	232	3,33,778	10,83,726	35,68,702	1,10,836	5,27,882	4,16,727	3,31,571	7,61,461	1
2	Military Accounts	232	3,27,755	5,55,939	6,08,068	4,81,575	6,87,885	4,73,296	3,49,354	7,04,288	2
3	Regimental Pay, Allowances and Charges (including Indian Defence Force)	236	96,33,909	75,60,291	69,02,942	66,01,606	81,66,812	68,20,625	63,51,854	42,85,974	3
4	Supply and Transport (including Farms)	238	50,22,272	76,54,526	48,17,025	36,34,551	45,67,827	55,24,300	25,42,309	34,15,851	4
5	Veterinary Services	238	64,342	1,11,433	1,49,920	84,258	31,637	77,898	72,581	34,8[illegible]6	5
6	Army Clothing Department, Supplies and Services	240	...	...	...	...	...	...	...	...	6
7	Remount Establishments, Supplies and Services	240	...	...	...	...	...	...	...	...	7
8	Medical Services	242	10,11,657	13,31,531	17,59,259	12,97,839	12,20,804	8,15,381	9,20,729	11,36,393	8
9	Medical Stores	242	...	...	...	...	...	...	...	...	9
10	Ordnance Establishments, Supplies and Services	244	...	...	...	...	...	...	...	...	10
11	Ecclesiastical	244	17,329	37,798	62,163	71,504	43,319	20,587	59,106	49,623	11
12	Education	246	8,642	79,843	2,79,345	18,388	92,446	66,289	86,108	1,46,271	12
13	Compensation for Dearness of Food and Forage	246	2,73,572	3,59,051	1,75,973	2,33,874	90,931	1,72,833	2,39,427	32,170	13
14	Miscellaneous Services	248	83,958	2,26,322	2,02,054	77,537	2,64,185	95,958	53,143	2,63,834	14
14-A	Indian Munitions Board	248	...	...	...	...	...	...	...	...	14
15	Hutting	248	16,900	41,816	72,817	31,626	22,562	3,860	38,308	5,947	15
16	Conveyance by Road, River and Sea	250	2,175	94,472	36,677	1,23,289	4,44,007	42,081	22,015	4,38,604	16
17	Conveyance by Rail	250	...	...	...	...	...	...	...	...	17
18	Cantonments	252	1,15,366	73,895	1,81,658	1,47,909	1,66,946	48,530	1,49,262	1,97,955	18
	Total Effective Services		1,69,11,655	1,92,10,643	1,88,16,603	1,29,14,792	1,62,81,243	1,45,78,365	1,12,16,027	1,14,93,267	19
	Non-Effective Services.										
19	Rewards for Military Services	252	5,705	29,299	20,188	—10,477	72,848	8,346	5,789	13,269	20
20	Pensions	252	2,53,830	14,68,530	22,89,154	7,09,676	21,28,807	1,22,394	4,69,739	10,93,885	21
	Total Non-Effective Services		2,59,535	14,97,829	23,09,342	6,99,199	22,01,655	1,30,740	4,75,528	11,07,154	22
	Total Effective and Non-Effective Services		1,71,71,190	2,07,08,472	2,11,25,945	1,36,13,991	1,84,82,898	1,47,09,105	1,16,91,555	1,26,00,421	23

for the Year ended 31st March 1919.

No. of items.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	Total India.	Total India converted into £ at R15 = £1.	England. Stores.	England. Other charges.	Total India and England.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£	£
1	3,61,873	2,50,206	75,993	60,817	36,042	64,221	...	...	79,83,835	532,256	..	.	532,256
2	3,86,224	2,21,328	362	...	..	727	7,20,127	-25,47,268	29,69,660	197,977	...	...	197,977
3	62,88,939	35,53,376	12,15,040	19,67,473	18,82,418	16,42,183	...	1,06,20,058	8,34,93,500	5,566,233	...	1,099,636	6,665,869
4	28,56,171	12,68,470	6,15,611	9,60,661	12,57,761	10,08,232	65,87,637	-1,02,49,938	4,14,43,236	2,762,882	207,964	...	2,970,846
5	49,508	13,240	7,613	2,498	13,581	9,192	...	-4,97,036	2,25,563	15,038	...	...	15,038
6	...	...	...	...	...	...	...	41,77,201	41,77,201	278,480	110,000	...	388,480
7	...	...	...	...	...	...	46,75,103	...	46,75,103	311,674	1,875	6,020	319,569
8	15,57,426	3,11,201	1,02,357	1,25,084	2,57,[illegible]	2,32,840	...	-80,88,564	39,91,210	266,081	...	1,713	267,794
9	...	...	...	...	...	...	19,66,563	...	19,66,563	131,104	114,952	...	246,056
10	...	...	...	...	...	...	45,28,986	1,42,30,256	1,87,59,242	1,250,616	469,842	2,662	1,723,120
11	47,038	14,066	...	...	...	6,000	...	-2,610	4,30,923	28,728	...	...	23 728
12	1,23,597	2,620	132	142	260	520	292	...	9,04,595	60,326	...	345	60,671
13	2,8[illegible],111	104	61,651	51,576	22,536	...	...	-7,40,809	12,66,000	84,400	...	...	84,400
14	1,28,413	29,977	11,68[illegible]	9,060	16,110	146	5,072	33,99,42,271	34,14,09,724	22,760,648	...	122,673	22,883,321
14A	...	...	...	...	...	...	...	63,45,932	63,45,932	423,062	...	...	423,062
15	32,208	119	6,474	2,082	8,476	...	...	...	2,83,455	18,897	...	...	18,897
16	1,82,846	2,96,234	...	25	2,427	30,000	...	...	17,34,852	115,657	...	276,436	392,093
17	...	...	...	...	...	...	(a) 2,27,39,610	27,39,660	2,54,79,270	1,698,618	..	..	1,698,618
18	65,851	72,802	1,36,486	2,70,205	9,414	21,600	...	7,01,137	23,59,016	157,268	...	...	157,268
19	1,23,61,199	60,33,743	22,33,400	34,52,623	35,06,306	30,15,661	4,12,23,[illegible]90	35,66,50,263	54,98,99,180	36,659,945	(b) 904,633	1,509,485	39,074,063
											2,414,118		
20	6,700	2,983	2,392	1,242	134	1,397	...	77,355	2,37,170	15,811	...	13	15,824
21	21,32,329	1,19,346	72,99[illegible]	6,773	31,281	2,242	1,50,017	45,89,888	1,56,80,890	1,045,293	...	2,503,771	3,549,164
22	21,39,029	1,62,329	75,39[illegible]	8,015	31,415	3,639	1,50,017	46,67,243	1,59,18,060	1,061,204	...	2,503 784	3,564,988
23	1,45,00,228	61,96,072	23,08,79[illegible]	34,60,638	35,37,72[illegible]	30,19,300	4,13,73,4[illegible]7	36,13,17,503	56,58,17,210	37,721,149	904,633	4,013,269	42,639,051
											4,917,9[illegible]2		
	TOTAL EFFECTIVE SERVICES AS ABOVE, EXCLUDING UNADJUSTED EXPENDITURE								54,98,99,180	36,659,945	904,633	1,509,485	39,074,063
	UNADJUSTED EXPENDITURE								+25,23,633	+168,242	...	...	+168,242
	TOTAL EFFECTIVE SERVICES INCLUDING UNADJUSTED EXPENDITURE								55,24,22,813	36,828,187	904,633	1,509,485	39,242,305
	TOTAL NON-EFFECTIVE SERVICES AS ABOVE								1,59,18,060	1,061,204	...	2,503,784	3,564,988
	TOTAL ARMY CHARGES								56,83,40,873	37,889,391	904,633	4,013,269	42,807,293

(a) The expenditure under Grant 17 is shown here in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account at pages 250 and 251.

(b) Includes £121,367-19-4 for "Schedule Measure Expenditure."

No. 67C.—DETAILED ACCOUNT of ARMY RECEIPTS

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT III.							
REGIMENTAL PAY, ALLOWANCES AND CHARGES (INCLUDING INDIAN DEFENCE FORCE).							
Under control of General Officers Commanding Divisions and Independent Brigades.							
Discharge Purchase money	...	...	135	...	—135	270	...
Miscellaneous	1,063	1,256	217	13,917	1,429	562	404
TOTAL IN INDIA . Rs.	1,063	1,256	82	13,917	1,294	292	404
RECEIPTS UNDER GRANT IV.							
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under control of Army Head-quarters, etc.							
Sale of Dairy produce	...	...	...	...	...	...	...
Miscellaneous Receipts—Dairy Farms	...	...	...	...	...	...	...
TOTAL, PART I	...	...	...	...	...	...	...
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of Provisions and Stores	87,330	1,20,000	1,01,549	1,35,275	1,37,245	2,60,063	67,259
Do. of sale of Rum	31,378	10,727	25	570	403	—157	...
Do. of sale of Transport, Battery or Ambulance cattle	1,382	14,548	13,878	1,718	183	546	11,430
Miscellaneous Transport and Ambulance Receipts for hire of cattle, sale of old equipment, etc.	10,231	25,430	4,396	1,073	485	5,996	2,008
Proceeds of sale of bedding, etc.	13,809	23,715	1,949	26,644	17,056	29,137	12,211
Recoveries for damaged or deficient equipment, etc.	3,505	1,043	2,817	2,249	2,864	182	1,437
Value of Stores issued to other Departments	..	...	..	...	151	...	...
Miscellaneous	895	3,699	39,610	3,370	6,993	1,113	176
Receipts in connection with Grass Cultivation	9,570	42,945	2,25,450	17,870	28,552	...	37,405
TOTAL PART II	1,58,200	2,42,107	3,89,674	1,88,769	1,93,935	2,96,880	1,31,926
TOTAL Rs.	1,58,200	2,42,107	3,89,674	1,88,769	1,93,935	2,96,880	1,31,926

for the Year ended 31st March 1919.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	—120	—280	...	...	...	...	...	...	—940
1,708	1,000	950	...	...	...	...	...	...	22,506
1,708	880	670	...	...	...	...	...	...	21,565
								Total India converted into £ at Rs. 15 = £1 . £	1,438
...	...	...	...	...	...	..	(a) 48,73,499	...	48,78,499
...	...	...	...	..	...	...	(b) 3,17,754	...	3,17,754
...	...	...	...	..	...	...	51,96,253	...	51,96,253
3,89,087	60,458	36,471	3,500	4,000	19,405	...	...	...	14,21,642
924	471	1	7	3	164	...	..	...	44,519
505	687	...	200	500	—2,068	...	...	...	43,509
2,454	1,004	3,331	1,151	384	60	...	...	...	58,163
10,100	6,972	7,228	2,286	2,202	180	...	...	...	1,53,489
21,868	752	805	35	...	...	...	...	...	37,557
...	2	926	...	...	...	...	...	..	1,079
11,965	877	15,285	88	373	—1,897	36,058	...	...	1,18,605
1,23,314	15,090	...	...	...	8,599	...	...	...	5,08,795
5,60,217	86,313	64,107	7,267	7,462	24,443	36,058	...	...	23,87,358
5,60,217	86,313	64,107	7,267	7,462	24,443	36,058	51,96,253	...	75,83,611
								Total India converted into £ at Rs. 15 = £1 . £	505,574

(a) Peshawar Division . 2,79,772
Rawal Pindi " . 5,24,869
Lahore " . 6,33,850
Meerut " . 62,538
Lucknow " . 2,48,055
Quetta Division 4,21,590
Mhow " . 4,76,826
Poona " . 15,50,441
Secunderabad " . 6,17,686
Aden Brigade " . 62,872

(b) Peshawar Division . 18,547
Rawal Pindi " . 32,510
Lahore " . 1,00,517
Meerut " . 3,317
Lucknow " . 21,191
Quetta Division 36,156
Mhow " 34,106
Poona " . 39,562
Secunderabad " . 26,542
Aden Brigade " . 5,306

No. 67C.—Detailed Account of Army Receipt

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT V.							
Veterinary Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous	...	...	...	...	...	...	1
RECEIPTS UNDER GRANT VI.							
Army Clothing Department, Supplies and Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Proceeds of sale of public clothing (British troops)	...	...	...	...	...	...	...
Proceeds of sale of personal clothing (British troops)	...	...	...	...	...	...	...
Proceeds of sale of clothing (Indian troops)	...	...	...	...	...	...	...
Proceeds of sale of clothing stores not embraced under the above heads	...	...	...	...	...	...	...
Proceeds of sale of necessaries	...	...	...	...	...	...	...
Proceeds of sale of clothing, etc., by auction with Regiments	...	...	...	...	...	...	...
Proceeds of sale of clothing, etc., by auction in Factories	...	...	...	...	...	...	...
Value of stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total in India . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT VII.							
Remount Establishments, Supplies and Services.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of cattle and remounts	...	...	...	...	...	...	...
Proceeds of sale of regimental cast horses	...	...	...	...	...	...	...
Proceeds of sale and hire of chargers selected by officers	...	...	...	...	...	...	...
Rent of lands	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	1
								Total India converted into £ at Rs. 15=£ 1 . £	...
...	...	...	...	...	...	...	...	40,407	40,407
...	...	...	...	...	...	...	...	9,56,454	9,56,454
...	...	...	...	...	...	...	...	5,65,214	5,65,214
...	...	...	...	...	...	...	...	35,27,035	35,27,035
...	...	...	...	...	...	...	...	8,91,517	8,91,517
...	...	...	...	...	...	...	...	74,346	74,346
...	...	...	...	...	...	...	...	44,084	44,084
...	...	...	...	...	...	...	...	6,350	6,350
...	...	...	...	...	...	...	...	5,15,329	5,15,329
...	...	...	...	...	...	...		66,20,736	66,20,736
								Total India converted into £ at Rs. 15=£ 1 . £	441,382
IN ENGLAND— Proceeds of sales of unserviceable Military Stores, &c., Clothing and Necessaries . . . . . £									11
								TOTAL . £	441,393
...	...	...	...	...	...	...	1,40,183	...	1,40,183
...	...	...	...	...	...	...	57,474	...	57,474
...	...	...	...	...	...	...	1,77,274	...	1,77,274
...	...	...	...	...	...	...	9,846	...	9,846
...	...	...	...	...	...	...	70,722	...	70,722
...	...	...	...	...	...	...	4,55,499	...	4,55,499
								Total India converted into £ at Rs. 15=£ 1 . £	30,367

No. 67C.—Detailed Account of Army Receipts

Heads of Receipts.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT VIII.							
Medical Services.							
Under Control of General Officers Commanding Divisions and Independent Brigades.							
Stoppages from officers and men in hospitals .	305	392	1,117	448	566	357	238
Miscellaneous	91	1,363	29	118	520	66	438
Total . Rs.	396	1,755	1,146	566	1,086	423	676
RECEIPTS UNDER GRANT IX.							
Medical Stores.							
Under Control of Army Headquarters, etc.							
Proceeds of sale of Medical Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments .	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT X.							
Ordnance Establishments, Supplies and Services.							
Under Control of Army Headquarters, etc.							
Arsenals and Depôts—							
Proceeds of sale of Ordnance Stores and Camp Equipage . . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Factories—							
Proceeds of sale of Ordnance Stores . .	...	...	...	...	...	...	...
Value of Stores issued to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total . Rs.	...	...	...	...	...	...	...

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secundera-bad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
271	138	842	...	...	10	115	...	...	4,799
85	683	49	...	...	...	164	...	...	3,606
356	821	891	...	...	10	279	...	...	8,405
Total India converted into £ at Rs. 15=£1 . £									560
...	...	...	...	...	...	...	1,41,456	...	1,41,456
...	...	...	...	...	...	...	13,50,529	...	13,50,529
...	...	...	...	...	...	...	55,640	...	55,640
...	...	...	...	...	...	...	15,47,625	...	15,47,625
Total India converted into £ at Rs. 15=£1 . £									103,175
...	...	...	...	...	...	...	12,39,903	...	12,39,903
...	...	...	...	...	...	...	5,31,757	...	5,31,757
...	...	...	...	...	...	...	70,711	...	70,711
...	...	...	...	...	...	...	...	10,65,653	10,65,653
...	...	...	...	...	...	...	...	3,81,759	3,81,759
...	...	...	...	...	...	...	...	36,225	36,225
...	...	...	...	...	...	...	18,42,371	14,83,637	33,26,008
Total India converted into £ at Rs. 15=£1 . £									221,734

IN ENGLAND:

Proceeds of sales of unserviceable Military stores, etc.—Ordnance and Miscellaneous . . . . £	77
TOTAL . .	221,811

No. 67C.—Detailed Account of Army Receipt

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER GRANT XII.							
EDUCATION.							
Under Control of Army Headquarters, etc.							
Receipts from damaged library books	1	...	...	...	...	...	...
Receipts from Schools, etc.	75	15	31,650	146	67	84	52
Miscellaneous	1,237	...	10	...	...	...	...
TOTAL . Rs.	1,313	15	31,660	146	67	84	52
RECEIPTS UNDER GRANT XIV.							
MISCELLANEOUS SERVICES.							
Part I.—Under Control of Army Headquarters, etc.							
Fines and forfeitures of contractors and others	...	...	...	...	...	...	...
Miscellaneous	—4	—13	—15	—17	—20	—10	—5
Receipts in India (*i.e.*, advances by Army paymasters in the Colonies) on account of the Capitation Rate payable by the Imperial Government in respect of Indian Infantry Regiments lent for service in the Colonies	...	...	...	...	4,76,178	...	
Special Services—							
Tibet Mission	...	...	...	...	31,202	...	...
War—1914—Creditable to Indian Government—							
Port Defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden operations	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
Total Part I . Rs.	—4	—13	—15	—17	5,07,360	—10	—5
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades							
Fines and forfeitures of contractors and others	1,522	3,357	142	1,640	68	15,679	784
Miscellaneous	—207	1,270	1,005	11,701	5,595	9,049	7,048
Total Part II . Rs.	1,315	4,627	1,147	13,341	5,663	24,728	7,832
TOTAL . Rs.	1,311	4,614	1,132	13,324	5,13,023	24,718	7,827
RECEIPTS UNDER GRANT XIV-A.							
INDIAN MUNITIONS BOARD.							
Under Control of the Indian Munitions Board.							
Departmental Charges.							
Departmental charges on stores supplied to Imperial Government	...	...	...	...	...	...	...
Departmental charges on stores supplied to Civil and other Departments	...	...	...	...	...	...	...
Departmental charges on stores supplied to Military and Marine Departments	...	...	...	...	...	...	...
Departmental charges on stores supplied to other bodies and private individuals	...	...	...	...	...	...	...
Miscellaneous—Fines and forfeitures, etc.	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XV.							
HUTTING.							
Under Control of Army Headquarters, etc.							
Hutting	2,608	42,498	49,982	22,042	1,567	...	17,862

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Dersjat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...	1
113	292	21	...	...	...	...	...	...	32,515
...	...	...	...	...	...	...	...	...	1,247
113	292	21	...	...	...	...	...	...	33,763
Total India converted into £ at Rs. 15=£1								£	2,251
...	...	...	...	...	...	...	—337	...	—337
—20	—15	—18	—3	—2	2	—3	21,334	—6	21,185
...	...	...	...	...	...	...	...	...	4,76,178
...	...	...	...	...	...	...	...	...	31,202
...	...	...	...	...	...	...	...	35,376	35,376
...	...	...	...	...	...	...	...	191	191
...	...	...	...	...	...	...	...	1,523	1,523
...	...	...	...	...	...	...	...	5,379	5,379
...	...	...	...	...	...	...	...	1,28,857	1,28,857
...	...	...	...	...	...	...	...	1,52,347	1,52,347
...	...	...	...	...	...	...	...	3,17,225	3,17,225
—20	—15	—18	—3	—2	2	—3	20,997	6,40,892	11,69,126
3,506	70	134	487	5,530	...	10	...	...	32,929
110	23,002	2,121	443	134	...	16	...	175	61,462
3,616	23,072	2,255	930	5,664	...	26	...	175	94,391
3,596	23,057	2,237	927	5,662	2	23	20,997	6,41,067	12,63,517
Total India converted into £ at Rs. 15=£1								£	84,234
IN ENGLAND:									
Contribution by the Imperial Government in respect of Military Charges for Aden								£	100,000
Contribution by the Imperial Government for the year 1918-19 in respect of the Military Attaché at Meshed								,,	950
Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst . . .								,,	350
								£	101,300
							TOTAL .	£	185,534
...	...	...	...	...	...	...	...	10,41,789	10,41,789
...	...	...	...	...	...	...	...	5,204	5,204
...	...	...	...	...	...	...	...	76,374	76,374
...	...	...	...	...	...	...	...	7,827	7,827
...	...	...	...	...	...	...	...	97,305	97,305
...	...	...	...	...	...	...	...	12,28,499	12,28,499
Total India converted into £ at Rs. 15=£ 1								. £	81,900
9,419	13,350	...	2,899	2,889	...	...	...	...	1,65,116
Total India converted into £ at Rs. 15=£1								. £	11,008

L.—Military Receipts and Services.

No. 67C.—Detailed Account of Army Receipts

HEADS OF RECEIPTS.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
RECEIPTS UNDER GRANT XVI. CONVEYANCE BY ROAD, RIVER AND SEA. *Under Control of General Officers Commanding Divisions and Independent Brigades.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recoveries of table money, etc., in Inland Steamers and Private and Government Steamers by Sea	14	275	79	63	1,151	448	55
Recoveries of table money, etc., in Indian Troop Service Transports	...	...	—5	...	...	...	...
Miscellaneous	...	...	8	450	...	28	...
TOTAL . Rs.	14	275	82	513	1,151	476	55
RECEIPTS UNDER GRANT XVII. CONVEYANCE BY RAIL. *Under Control of Army Head-Quarters, etc.*							
Miscellaneous	...	...	...	...	...	...	...
RECEIPTS UNDER GRANT XVIII. CANTONMENTS. *Under Control of General Officers Commanding Divisions and Independent Brigades.*							
Receipts and Recoveries on account of the Cantonment Magistrates' Department	1,285	1,749	1,811	808	3,151	2,463	4,857
RECEIPTS UNDER GRANT XIX. REWARDS FOR MILITARY SERVICES. *Under Control of Army Head-Quarters, etc.*							
Decorations and medals	28	23	88	15	699	21	6
Miscellaneous	—2	...	...	...	...	...	...
TOTAL . Rs.	26	23	88	15	699	21	6
RECEIPTS UNDER GRANT XX. PENSIONS. *Under Control of Army Head-Quarters, etc.*							
Indian Military Service Family Pensions	...	...	...	...	...	...	...
Miscellaneous	1,340	5,392	11,228	31,755	1,023	9,590	7,209
TOTAL . Rs.	1,340	5,392	11,228	31,755	1,023	9,590	7,209
TOTAL RECEIPTS, MILITARY DEPARTMENT IN INDIA	1,67,556	2,99,684	4,86,885	2,71,855	7,16,996	3,34,947	1,70,875

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,133	4,476	8,046	8	2	8	82	...	...	15,840
—4	...	...	...	...	...	...	...	...	—9
...	...	...	...	...	...	...	...	...	486
1,129	4,476	8,046	8	2	8	82	...	...	16,317
Total India converted into £ at Rs. 15=£1 . £									1,088
IN ENGLAND: Contribution by the Imperial Government in respect of cost of the Transport of Troops . . . £									130,000
Indian Troop Service . . . . . ,,									352
£									130,352
TOTAL . £									131,440
...	...	...	...	...	...	...	1,22,737	16	1,22,753
Total India converted into £ at Rs. 15=£1 . £									8,183
4,409	19	328	...	...	...	...	...	...	20,880
Total India converted into £ at Rs. 15=£1 . . £									1,392
14	35	31	5	8	...	...	...	...	973
...	...	...	...	...	...	...	...	...	—2
14	35	31	5	8	...	...	...	...	971
Total India converted into £ at Rs. 15=£1 . £									65
...	...	...	...	...	...	...	11,49,758	...	11,49,758
2,049	282	...	...	...	3,022	...	...	...	72,890
2,049	282	...	...	...	3,022	...	11,49,758	...	12,22,648
Total India converted into £ at Rs. 15=£1 . £									81,510
IN ENGLAND: Subscriptions towards Indian Military Service Family Pensions . . . . . £									34,841
TOTAL . £									116,351
5,83,010	1,29,525	76,331	11,106	16,023	27,485	36,442	1,03,35,240	99,73,955	2,36,37,915
Total India converted into £ at Rs. 15=£1 . £									1,575,861
TOTAL ARMY RECEIPTS, IN ENGLAND . . . . . £									266,581
GRAND TOTAL . £									1,842,442

L.—Military Receipts and Services.

No. 67D.—DETAILED ACCOUNT of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 1. Administration. *Part I.—Under Control of Army Head-Quarters, etc.*							
Commander-in-Chief in India	...	...	3,17,573	...	...	...	...
General Staff Branch	...	...	15,01,225	...	...	...	...
Adjutant-General's Branch	...	...	4,87,622	...	...	...	...
Quarter-Master General's Branch	...	...	8,35,834	...	...	...	...
Medical Branch	...	...	2,96,158	...	...	...	...
General Officers Commanding the Northern and Southern Commands	...	5,59,944	...	...	...	...	...
Personal Staff of the Governor-General, Governors and Lieutenant-Governors	...	...	...	...	1,02,864	...	...
Total Part I	...	5,59,944	34,38,412	...	1,02,864	...	...
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional and Brigade Commands and Staff	3,33,778	5,23,782	1,30,290	1,10,836	4,25,018	4,16,727	3,31,571
Total	3,33,778	10,83,726	35,68,702	1,10,836	5,27,882	4,16,727	3,31,571
GRANT 2. Military Accounts. *Under Control of Finance Department.*							
Military Accountant-General	...	...	...	...	2,56,718	...	...
Inspecting Staff, Northern and Southern Command	...	52,118	...	...	...	...	...
Controller's Office	65,232	87,013	2,41,131	1,25,539	2,06,773	1,10,106	49,806
Divisional Audit Office	82,302	1,06,939	54,409	89,084	79,257	1,20,035	1,07,169
Divisional Disbursing Office	1,75,692	3,07,181	3,12,528	2,66,319	1,45,137	2,43,155	1,88,414
Officers in charge of Treasure Chests	4,529	...	...	633	...	...	3,965
Special Services—Gilgit Agency	...	2,688	...	...	...	...	...
Total	3,27,755	5,55,939	6,08,068	4,81,575	6,87,885	4,73,296	3,49,354
GRANT 3. Regimental Pay, Allowances and Charges (including Indian Defence Force). *Part I.—Under Control of Army Head-Quarters, etc.*							
Officers of the General List Infantry and unemployed General Officers	...	34,017	...	...	...	...	...
Governor-General's Body-Guard	...	...	...	75,397	...	...	...
Governor General's Band	...	...	...	50,891	...	...	...
Governor's Body-Guard, Madras	...	...	...	...	...	...	...
Nepal Escort	...	...	...	...	24,204	...	...
Indian Army—Miscellaneous—Expenditure for instructional stores of Signal Companies	886	6,510	...	...	...	23	...
Indian Army—Recruiting Depôts	16,903	16,648	28,071	6,755	44,818	...	15,733
Indian Defence Force—Camps-of-Exercise and Allowances for Field days	...	2,59,000	—750	...	...	...	...
Deduct— Furlough allowance of officers debitable to the Imperial Government	...	...	...	...	...	...	...
Total Part I	17,789	3,16,175	27,321	1,33,043	69,022	23	15,733

for the Year ended 31st March 1919.

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	..	...	...	...	3,17,573
...	...	...	...	...	...	...	...	...	15,01,225
...	...	...	...	...	...	...	...	...	4,87,622
...	...	...	...	...	...	...	...	...	8,35,834
...	...	...	...	...	...	...	...	...	2,96,158
4,52,558	...	...	...	...	...	...	...	...	10,12,502
32,168	35,842	7,265	...	...	...	...	...	...	1,78,139
4,84,726	35,842	7,265	...	...	...	...	...	...	46,29,053
2,76,735	3,26,031	2,42,941	75,993	60,817	36,042	64,221	...	...	33,54,782
7,61,461	3,61,873	2,50,206	75,993	60,817	36,042	64,221	...	...	79,83,835
Total India converted into £ at Rs. 15 = £1 . £									**532,256**
...	...	...	...	...	...	...	...	—36,550	2,20,168
62,314	...	...	...	...	...	...	...	—27,166	87,266
2,65,331	1,98,995	50,462	...	...	...	...	7,20,127	—8,79,198	12,41,317
51,816	53,033	45,647	...	...	...	...	...	—2,32,458	5,57,233
3,22,513	1,34,196	1,25,219	...	...	...	...	...	—13,71,896	8,48,458
2,314	...	...	362	...	...	727	...	...	12,530
...	...	...	...	...	...	...	...	...	2,688
7,04,288	3,86,224	2,21,328	362	...	...	727	7,20,127	—25,47,268	29,69,660
Total India converted into £ at Rs. 15 = £1 . £									**197,977**
2,377	11,513	...	...	...	...	...	...	...	47,907
...	...	...	...	...	...	...	...	160	75,557
...	...	...	...	...	...	...	...	...	50,891
...	46,680	...	...	...	...	...	...	430	47,110
...	...	...	...	...	...	...	...	...	24,204
4,400	...	...	...	...	...	...	...	...	11,819
13,119	13,397	...	...	...	...	...	...	...	1,55,444
—12,830	...	...	...	...	...	...	...	...	2,45,420
...	...	...	...	...	...	...	...	*6,74,083*	*6,74,083*
7,066	71,590	...	...	...	...	...	...	—6,73,493	—15,731

L.—Military Receipts and Services.

No. 67D.—Detailed Account of Army Charges for the

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Regimental Pay, Allowances and Charges (including Indian Defence Force)—*contd.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
British Army—							
Royal Air Force	5,55,989	...	5,88,023	...	—224	73,666	...
Cavalry	5,38,212	...	—1,129	5,48,731	...	...	60
Artillery	13,13,604	10,04,184	7,78,990	11,61,950	7,48,992	11,88,486	10,11,494
Machine gun Corps—Squadron Batteries and Companies.	3,38,894	2,43,783	2,03,247	23,423	...	1,69,624	2,19,229
Armoured Motor Batteries	1,56,670	...	44,043	2,618	5,241	16,397	...
Engineers	100	...	7,230	...	81	...	...
Infantry	18,55,080	24,73,440	24,95,561	19,75,647	43,28,520	24,73,440	30,91,575
Officers of the Indian Army and men of the British Army Reserve.	42,372	42,972	40,239	65,099	44,411	66,565	42,453
Hill Sanitaria and Depôts	...	14,710	57,470	82,731	35,282	...	37,100
Miscellaneous—							
Recruiting rewards, etc.	5,902	9,802	41,212	12,843	28,010	4,013	4,789
Kit and clothing allowances (British Ranks).	4,14,789	3,92,844	3,60,653	3,33,721	5,86,044	4,01,667	4,65,702
Kit-money and clothing allowances (Indian Ranks).	12,510	9,456	317	2,726	2,760	10,296	2,573
Batta	685	627	5,728	203	16	...	...
Family allowances	37,432	35,640	23,520	30,680	53,568	37,692	42,402
Separation allowances	10,185	773	375	...	...	6,459	7,007
Good-conduct pay to British Soldiers	...	...	...	1,023	...	398	...
Deferred pay	518	653	442	...	866	...	188
Gratuities on discharge or on transfer to the Army Reserve.	125	190	3,363	6	618	111	2,115
Compensation in lieu of rations	48,170	61,311	55,778	55,680	75,799	53,102	38,680
Punkha-pulling and tattie-watering establishments for Barracks.	82,745	64,466	53,478	30,995	46,366	1,442	40,626
Prizes for skill-at-arms, etc.	105	569	2,954	4,092	147	402	16
Travelling and out-station allowances	1,09,116	1,57,635	1,99,760	97,217	1,24,586	80,579	75,092
Purchase of Mounted Infantry Ponies (Burma).	...	...	753	...	...	...	...
Incidental expenses	22,833	41,108	73,876	34,512	38,979	22,443	33,828
Miscellaneous expenditure incurred regimentally on account of Stores	36,190	50,196	95,290	76,231	50,305	48,300	16,610
Money allowance in lieu of firewood to Indians	4,480	2,928	1,008	828	804	3,144	828
Advances of pay to British Service officers and men and units transferred to the Home Establishment or for service under the War Office otherwise than with any of the Indian Expeditionary Forces, etc.	...	970	...	...	1,100	259	1,890
Deduct—							
Hospital stoppages	*—3,325*	*—5,663*	*2,462*	*—539*	*—1,124*	*—1,264*	*822*
Grocery stoppages	...	...	*2,423*	*272*	...	...	...
Total British Army carried over	55,90,031	46,13,320	51,32,296	45,41,223	61,73,395	46,59,749	51,33,735
Indian Army—							
Cavalry	17,53,008	29,503	8,81,412	9,34,140	...	3,89,586	4,78,281
Artillery	1,00,992	2,54,890	...	...	520	59,072	...
Sappers and Miners	57,750	1,22,483	...	1,97,645	24,480	21,522	...
Sappers and Miners—Signal Companies	1,55,376	31,356	—2,052	22,515	...	1,32,504	...
Infantry	14,38,958	13,95,420	1,87,312	13,325	2,81,084	6,89,731	16,149
Reserve Forces	75,408	75,748	11,600	27,018	11,820	28,700	2,700
Indian Army Carried over	35,81,492	19,09,400	10,78,272	11,94,643	3,17,904	13,21,115	4,97,130

Year ended 31st March 1919—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,027	...	...	...	...	2,095	...	...	67,780	13,04,356
...	...	...	...	...	...	...	...	5,68,115	16,53,989
5,37,612	1,61,932	2,92,512	...	...	1,241	4,05,552	...	17,91,975	1,03,98,524
3,911	...	...	...	...	1,600	...	...	1,83,353	13,87,064
...	3,883	...	18,558	28,554	14,402	...	...	1,02,535	3,92,901
...	4,068	5,011	...	...	...	...	...	...	16,430
18,55,080	24,73,440	18,55,080	...	...	300	...	...	88,70,825	3,37,48,288
83,467	89,532	138	...	...	...	...	...	11,700	5,28,348
8,617	31,470	...	...	...	...	...	...	...	2,67,380
17,796	48,421	6,604	188	1,727	50	3,943	...	35,971	2,21,271
2,66,220	3,09,996	2,44,320	220	83	...	30,960	...	—13,94,700	21,12,519
2,376	93	1,560	...	99	...	2,280	...	—19,900	27,149
...	...	2,184	...	...	...	4,800	...	...	14,243
25,236	28,680	25,027	...	...	...	3,636	...	...	3,48,513
5,833	...	—781	...	...	...	..	...	30,474	60,325
...	77	...	...	...	...	...	...	...	1,498
806	578	1,039	...	...	...	...	...	1,230	6,820
2,192	105	150	...	...	4	...	..	30	9,009
68,214	1,06,846	19,913	926	1,332	...	325	...	85,391	6,71,467
...	7,748	9,363	822	623	...	3,676	...	...	3,42,350
...	...	92	...	...	...	...	...	...	8,377
1,30,447	1,55,382	41,027	783	1,789	340	147	...	...	11,73,900
...	...	...	...	...	...	...	...	...	763
51,427	38,208	12,982	690	536	...	2,976	...	9,638	3,84,036
50,408	66,608	19,273	374	623	...	4,033	...	124	5,14,565
684	36	432	...	...	...	648	...	...	15,820
...	24,749	...	...	...	...	...	...	...	28,968
2,305	*1,684*	*—2,534*	...	...	*14*	*—157*	...	...	—7,319
...	...	*7*	...	...	...	...	...	...	2,702
31,25,048	35,50,111	25,38,453	22,561	35,366	20,018	4,63,133	...	1,03,44,541	5,59,42,980
...	8,76,504	...	4,38,252	4,38,252	2,98,884	2,25,672	...	56,470	67,99,964
...	...	32,067	1,78,824	67,328	1,00,992	...	...	12,480	8,07,165
1,81,224	1,47,864	46,104	...	...	...	51,936	...	16,830	8,67,838
...	22,872	...	...	26,412	23,724	...	...	27,210	4,39,917
...	3,14,856	2,09,832	3,72,112	11,14,144	12,21,055	7,68,000	...	12,43,650	92,65,628
11,100	21,928	3,299	20,200	48,160	52,960	25,560	...	...	4,16,201
1,92,324	13,84,024	2,91,302	10,09,388	16,94,296	16,97,615	10,71,168	...	13,56,640	1,85,96,713

No. 67D.—DETAILED ACCOUNT of Army Charges for the

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 3—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Regimental Pay, Allowances and Charges (including Indian Defence Force)—*concld.*							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades—concld.							
British Army—Brought forward	55,90,031	46,13,320	51,32,296	45,41,223	61,73,395	46,59,749	51,33,735
Indian Army—Brought forward	35,81,492	19,09,400	10,78,272	11,94,643	3,17,904	13,21,115	4,97,130
Indian Army—concld.							
Miscellaneous—							
Kit and clothing allowances (British Ranks)	5,205	2,418	7,138	1,330	684	15,435	..
Kit money and clothing allowances (Indian Ranks)	75,646	81,487	5,641	5,394	13,032	59,565	5,408
Hire and purchase of transport	1,591	5,539	410	12,818	8,719	6,471	14,217
Deferred pay to British Non-Commissioned Officers	...	...	...	...	...	...	...
Gratuities to British Non-Commissioned Officers on discharge or on transfer to the Army Reserve	...	...	...	...	195	...	...
Feed of animals	21,953	27,554	—1	611	68	1,39,465	2,262
Miscellaneous clothing allowances	—357	1,150	956	...	3,246	8,065	...
Prizes for skill-at-arms	14,386	8,835	3,824	10,567	7,834	6,8[illegible]3	7,934
Travelling and out-station allowances	1,23,922	3,40,493	2,93,838	2,46,604	2,24,236	2,95,964	2,63,164
Batta	28,777	...	675	9,044	20,404	519	61
Compensation in lieu of rations	1,242	5,961	508	1,599	550	231	5
Family allowances	5,054	2,383	...	3,148	648	8,428	...
Separation allowances	162	..	...	...	...	...	...
Purchase of line gear	137	1,210	...	...	...	...	...
Purchase of Mounted Infantry Ponies (Burma)	...	...	...	10	...	...	—65
Expenditure for annual practice, field train, and telegraph stores and equipment of the Corps of Sappers and Miners	2,160	1,249	28	65,755	...	865	507
Incidental expenses	73,021	1,32,113	95,574	1,26,265	1,08,870	1,13,669	1,32,855
Miscellaneous expenditure incurred regimentally on account of stores	17,522	42,112	9,251	51,500	43,470	92,301	32,553
Diets purchased regimentally	42,413	45,624	33,053	48,796	...	29,237	37,438
Money allowance in lieu of firewood to Indians	34,167	24,827	8,072	7,187	3,960	20,111	3,372
Deduct—							
Hospital Stoppages	*2,404*	*1,559*	*2,887*	*2,758*	*—78*	*2,745*	*5,196*
Grocery Stoppages	...	...	*100*	...	...	*6*	...
Total Indian Army	40,26,089	26,30,796	15,34,252	17,82,513	7,53,898	20,84,683	9,91,645
Indian Defence Force—							
European Branch	...	...	2,09,073	1,44,827	11,18,290	76,170	2,10,620
Indian Branch	...	...	...	...	52,207	...	121
Total Part II	96,16,120	72,44,116	68,75,621	64,68,563	80,97,790	68,20,602	63,36,121
Total in India R	96,33,909	75,60,291	69,02,942	66,01,606	81,66,812	68,20,625	63,51,854

Year ended 31st March 1919—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31,25,048	35,50,111	25,38,453	22,561	35,966	20,018	4,63,133	...	1,03,44,541	5,59,42,980
1,92,324	13,84,024	2,91,302	10,09,388	16,94,296	16,97,615	10,71,168	...	13,56,640	1,85,96,713
1,872	1,584	1,607	...	864	864	1,644	...	—12,250	—2,475
3,024	—13,114	10,132	25,900	62,060	71,080	40,356	...	- 4,59,850	—14,239
1,459	4,204	145	8	3,923	1,038	...	...	...	60,542
60	551	...	...	...	...	...	...	...	611
...	...	...	...	...	...	...	...	...	195
...	42	46	56,599	47,845	...	...	...	...	2,96,444
...	328	13	..	...	332	...	...	...	13,733
6,660	5,396	1,579	4,212	1,967	470	...	...	...	80,527
3,08,454	2,98,605	81,733	56,056	59,157	43,815	528	...	...	26,36,569
284	92,862	1,76,209	...	...	...	24,000	...	...	3,52,835
1,747	712	124	...	58	287	...	...	...	13,024
1,668	1,337	1,480	...	864	576	1,392	...	...	26,978
1,694	...	288	53	...	...	...	...	...	2,197
...	...	...	...	137	...	...	...	...	1,484
...	...	...	..	...	...	...	...	...	—55
1,01,988	95,862	23,199	...	...	...	209	...	...	2,91,822
1,20,700	92,053	38,892	19,467	20,419	22,099	255	...	...	10,96,262
68,463	48,477	12,346	8,155	7,521	1,190	27,339	...	...	4,62,200
42,696	19,079	16,517	2,544	14,207	7,111	120	...	...	3,38,835
852	11,452	3,102	10,518	19,483	16,580	12,048	...	...	1,75,736
3,400	*5,964*	*1,419*	*421*	*699*	*640*	*9*	...	...	*30,023*
...	...	..	...	...	*17*	...	...	...	*123*
8,50,545	20,37,500	6,57,295	11,92,479	19,32,107	18,62,400	11,79,050	...	8,84,540	2,43,99,792
2,88,700	5,83,780	2,98,691	...	...	...	...	...	64,470	29,94,621
14,615	45,958	58,937	...	...	...	..	...	...	1,71,838
42,78,908	62,17,349	35,53,376	12,15,040	19,67,473	18,82,418	16,42,183	...	1,12,93,551	8,35,09,231
42,85,974	62,88,939	35,53,376	12,15,040	19,67,473	18,82,418	16,42,183	...	1,06,20,058	8,34,93,500

Total India converted into £ at Rs. 15=£1 £ 5,566,233

IN ENGLAND :

Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India :

For the year 1918-19	£	872,200
Furlough allowances of Officers and men of British Regiments serving in India		8,966
Furlough Allowances of Officers of Territorial Regiments serving in India		3,898
Separation Allowances issued to families of Non-Commissioned Officers, etc.		7,272
Furlough allowances of Officers of the Indian Service		193,280
Pay and allowances of Second-Lieutenants on appointment		13,500
Expenditure on account of Indian Orderlies to His Majesty the King		308
Deferred Pay and Gratuities issued to Non-Commissioned Officers on their discharge		206
National Health Insurance (payments in excess of receipts)		1
Refund of Discharge Purchase Money		5
	£	1,099,636
TOTAL	£	6,665,869

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 4.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPPLY AND TRANSPORT (INCLUDING FARMS).							
Part I.—Under Control of Army Head-Quarters, etc.							
Dairy Farms Administrative Staff	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Supervision of Contracts and Stocks	...	...	...	3,17,432	...	...	...
Supply Depôt Companies	1,20,232	3,84,359	5,09,311	...	2,84,529	6,52,514	1,34,908
Military Food Laboratory for the Supply and Transport Corps	...	...	15,861	...	...	...	...
TOTAL PART I	1,20,232	3,84,359	5,25,172	3,17,432	2,84,529	6,52,514	1,34,908
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Divisional Staff and Establishments	11,33,906	27,12,882	21,85,339	11,03,377	15,75,917	9,59,020	5,13,206
Provisions for Europeans	7,96,086	7,69,865	6,42,967	6,54,700	10,52,000	8,01,959	8,41,882
Provisions for Indians	7,27,607	5,19,239	1,14,163	1,48,848	3,27,550	5,13,813	46,448
Supply and maintenance of Fort and Mobilisation reserves	79,350	80,710	30,552	27,660	22,900	95,920	4,130
Feed of animals	6,53,590	4,48,900	1,52,361	3,34,000	1,63,160	5,11,277	2,67,600
Purchase of animals	2,480	6,450	6,300	9,500	11,620	6,[illegible]00	3,150
Supply and maintenance of Peace Stores	2,47,680	1,32,971	2,09,854	1,10,000	4,45,751	11,66,674	1,29,346
Lighting and fuel to Troops and Hospitals and petty supplies to Hospitals	84,040	97,790	70,236	1,15,000	1,09,440	2,10,000	90,860
Hire of transport	22,849	3,76,789	3,16,022	3,19,082	3,10,904	4,60,408	1,29,779
Miscellaneous	12,371	1,07,062	40,752	30,767	50,638	1,44,715	3,038
Mechanical Transport Companies	7,30,443	4,60,435	...	70	—1	...	...
Central Mechanical Transport Stores Depôt	...	7,04,239	...	...	...	...	...
1st Advanced Repair Workshops, Mechanical Transport	1,11,048	...	...	...	...	...	...
Central Mechanical Transport Workshops	...	24,030	...	...	...	...	...
Motor Ambulance Convoys	...	1,82,783	70,644	...	...	...	...
Grass Farms Administrative Staff	2,489	37,537	47,174	27,845	27,322	1,400	67,793
Grass Farms	2,98,101	3,78,510	4,05,489	4,36,270	2,59,340	...	3,73,660
Deduct—							
Value of supplies to other Departments	...	...	...	...	*1,53,243*	...	*57,491*
Special Services—							
Gilgit Agency	...	2,29,975	...	...	...	...	...
TOTAL PART II	49,02,040	72,70,167	42,91,853	33,17,119	42,23,298	48,71,736	24,07,401
TOTAL Rs.	50,22,272	76,54,526	48,17,025	36,34,551	45,07,827	55,24,300	25,42,309
GRANT 5.							
VETERINARY SERVICES.							
Part II.—Under Control of General Officers Commanding Divisions and Independent Brigades.							
Veterinary Divisional Staff	12,253	17,285	23,344	10,799	16,816	62,034	10,352
Station Veterinary Hospitals	52,089	70,153	1,26,376	73,459	14,821	15,864	62,229
Veterinary Schools	...	...	200	...	...	...	...
Camel Specialist	...	23,995	...	...	...	...	...
TOTAL PART II							
TOTAL	64,342	1,11,433	1,49,920	84,258	31,637	77,898	72,581

for the Year ended 31st March 1919—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	(a) 1,18,036	...	1,18,036
...	...	...	...	...	...	...	(b) 64,69,601	...	64,69,601
...	...	...	...	...	...	...	...	31,803	3,49,235
3,88,321	...	1,79,046	...	...	12	...	...	8,32,948	34,86,180
..	...	..	...	...	...	...	...	6,624	22,485
3,88,321	...	1,79,046	...	...	12	...	65,87,637	8,71,375	1,04,45,537
9,33,647	8,17,383	3,17,484	2,52,987	3,75,512	2,78,403	6,30,293	...	−1,22,63,132	15,26,224
4,43,559	6,33,969	4,49,259	...	2,350	...	51,996	...	...	71,40,592
40,956	2,57,342	1,62,095	2,14,726	2,48,343	4,89,540	1,80,000	...	10,00,000	49,90,670
23,100	12,756	23,440	28,210	1,620	2,740	4,800	...	...	4 37,898
64,700	72,022	2,66,032	98,200	2,08,390	1,35,408	1,32,000	...	...	35,07,640
3,550	8,484	8,680	1,690	10,030	12,192	3,600	...	...	94,326
1,71,000	1,63,627	1,07,341	3,550	10,300	64,714	15,600	...	...	29,78,408
43,000	36,096	31,150	5,000	5,000	11,988	7,200	...	...	9,16,800
5,15,740	3,50,405	25,905	955	89,168	1,46,901	24,000	...	...	30,82,907
2,14,330	8,606	4,135	1,993	3,238	1,963	23,760	...	...	6,47,368
7,400	...	...	...	...	...	−65,017	...	1,09,557	12,42,587
...	...	...	...	...	...	...	...	...	7,04,239
...	...	...	...	...	...	...	...	39,679	1,50,727
...	...	...	...	...	...	...	...	345	24,375
...	...	...	...	...	110	...	...	12,208	2,65,745
26,498	52,273	...	...	...	...	...	...	...	2,90,331
5,40,050	4,43,208	...	8,300	6,700	1,13,790	...	...	...	32,63,418
...	...	*3,06,097*	...	...	...	...	...	...	*4,96,831*
...	...	...	...	...	...	...	...	...	2,29,975
30,27,530	28,56,171	10,89,424	6,15,611	9,60,661	12,57,749	10,08,232	...	−1,11,01,343	3,09,97,699
34,15,851	28,56,171	12,68,470	6,15,611	9,60,661	12,57,761	10,08,232	65,87,637	−1,02,29,968	4,14,43,236

Total India converted into £ at R15=£1 . £ 2,762,882

IN ENGLAND:

Stores for India—Military Farms	£	26,069
" Supply and Transport	"	83,000
Mechanical Transport	"	98,895
	£	207,964
TOTAL	£	2,970,846

7,649	11,700	13,240	7,613	2,498	4,684	...	...	−95,650	1,04,617
23,249	37,808	...	...	...	8,899	9,192	...	−3,97,561	96,578
3,998	...	...	...	...	...	...	...	−3,825	373
...	...	...	...	...	...	...	...	...	23,995
34,896	49,508	13,240	7,613	2,498	13,583	9,192	...	−4,97,036	2,25,563

Total India converted into £ at R15=£1 . £ 15,038

L.—Military Receipts and Services.

(a) This expenditure cannot be shown by Divisions.

	Rs.		Rs.
(b) Peshawar Division	2,95,930	Quetta Division	4,27,801
Rawalpindi "	4,26,949	Mhow "	23,00,439
Lahore "	8,08,782	Poona "	14,19,011
Meerut "	67,717	Secunderabad "	4,15,623
Lucknow "	2,67,618	Aden Brigade "	39,731

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 6.							
ARMY CLOTHING DEPARTMENT, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Director of Army Clothing Factories	...	...	...	...	...	...	...
Army Clothing Factory, Alipore	...	...	...	...	...	...	...
Army Clothing Factory, Madras	...	...	...	...	...	...	...
Temporary Army Clothing Factories	...	...	...	...	...	...	...
Army Boot Factory, Cawnpore	...	...	...	...	...	...	...
Clothing Inspectorate Branch	...	...	...	...	...	...	...
Manufacture	...	...	...	...	...	...	...
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Deduct—							
Value of supplies to other Departments	...	...	...	...	...	...	...
Clothing Depôts	...	...	...	...	...	...	...
TOTAL . R	...	...	...	...	...	...	...
GRANT 7.							
REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under Control of Army Head Quarters, etc.							
Remount Depôt—Staff and Establishments	...	...	...	...	...	...	...
Horse, Mule and Donkey Breeding Operations	...	...	...	...	...	...	...
Purchase of animals	...	...	...	...	...	...	...
Feed of animals	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL . R	...	...	...	...	...	...	...

for the Year ended 31st March 1919—*contd.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	..	58,955	58,955
...	...	...	...	...	...	...	...	2,67,438	2,67,438
...	...	...	...	...	...	...	...	1,20,387	1,20,387
...	...	...	...	...	...	...	...	—398	—398
...	...	...	..	...	...	...	...	1,10,615	1,10,615
...	...	...	...	...	...	...	...	60	60
...	...	...	...	...	...	...	...	75,598	75,598
...	...	...	...	...	...	...	...	29,81,072	29,81,072
...	...	...	...	...	...	...	...	*69*	*69*
...	...	...	...	...	...	...	...	5,63,543	5,63,543
...	...	...	...	...	...	...	...	41,77,201	41,77,201
							Total India converted into £ at R15=£1	. £	278,480
IN ENGLAND: Stores for India—Clothing								£	110,000
							TOTAL	£	388,480
...	...	...	...	...	...	...	8,31,686	...	8,31,686
...	...	...	...	...	...	...	7,15,547	...	7,15,547
...	...	...	...	...	...	...	11,30,150	...	11,30,150
...	...	...	..	...	...	...	12,06,020	...	12,06,020
..	...	...	...	...	...	...	7,91,700	...	7,91,700
...	...	...	...	...	...	...	46,75,103	...	46,75,103
							Total India converted into £ at R15=£1	. £	311,674
IN ENGLAND: Purchase of Horses								£	6,020
Stores for India—Remount									1,875
									7,895
							TOTAL	. £	319,569

No. 67 D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 8.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL SERVICES.							
Under control of General Officers Commanding, Divisions and Independent Brigades.							
Medical Staff and Establishments of Divisions and Brigades	57,109	1,10,719	48,037	95,870	1,00,729	1,54,152	86,731
Executive Medical Staff, Establishments and Allowances	6,72,332	7,37,518	11,42,557	8,73,842	7,09,231	3,59,458	4,54,236
Indian Station Hospitals	...	1,51,370	40,815	4,893	1,29,777	86,128	1,29,822
Queen Alexandra's Military Nursing Service for India	27,951	72,762	1,43,727	96,301	69,828	40,977	42,456
Civilian Dentists and Army Dental Surgeons	23,331	11,880	25,450	15,805	29,004	3,084	23,546
Army Hospital Corps	56,366	89,902	1,06,838	72,389	59,194	41,437	55,017
Army Bearer Corps	1,56,234	1,41,555	2,30,269	1,21,732	78,846	83,291	1,05,995
Miscellaneous	18,334	14,556	27,566	17,006	44,195	46,854	22,626
Special Services—							
Gilgit Agency	...	1,269	...	...	...	...	...
TOTAL IN INDIA	10,11,657	13,31,531	17,59,259	12,97,839	12,20,804	8,15,381	9,20,729
GRANT 9.							
MEDICAL STORES.							
Under control of Army Head Quarters, etc.							
Medical Store Depôts	...	...	...	...	...	...	...
Medical Supplies	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL IN INDIA	...	...	...	...	...	...	...
GRANT 10.							
ORDNANCE ESTABLISHMENTS, SUPPLIES AND SERVICES.							
Under control partly of Army Head Quarters, etc., and partly of the Indian Munitions Board.							
Under control of the Director General of Ordnance.							
Under Contral of the Director General of Ordnance—							
Director General of Ordnance	...	...	...	...	...	...	...
Inspector No. 1 charge (Guns and Rifles)	...	...	...	...	...	...	...
Do. No. 2 „ (Ammunition)	...	...	...	...	...	...	...
Assistant Inspector, No. 2 charge (Ammunition), Kirkee	...	...	...	...	...	...	...
Inspector, No. 3 charge (Gun Carriage, etc.), Jubbulpore	...	...	...	...	...	...	...
Inspector of General Stores, Cawnpore	...	...	...	...	...	...	...
Inspectors of Munitions	...	...	...	...	...	...	...
Proof and Experimental Branch, Balasore	...	...	...	...	...	...	...
Central Chemical Laboratory	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Ordnance Inspection	...	...	...	...	...	...	...
Carried forward	...	...	...	...	...	...	...

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,19,454	1,84,026	42,148	15,281	397	7,410	13,691	...	—1,30,245	9,05,509
7,08,557	10,09,564	1,74,054	49,266	79,500	1,90,832	2,03,309	...	—57,25,518	16,38,238
45,889	...	31,528	27,301	36,496	18,532	...	...	—4,42,105	2,60,446
38,087	1,25,972	6,388	...	...	502	...	...	—3,68,452	2,96,499
28,603	32,711	8,346	...	...	...	240	...	—95,212	1,07,089
63,885	1,14,825	23,129	...	...	12,811	4,800	...	—4,12,210	2,82,383
1,14,558	59,489	8,172	7,950	7,360	26,128	7,200	...	—9,14,822	2,33,957
17,360	30,833	17,436	2,559	1,331	1,564	3,600	...	...	2,65,820
...	...	...	...	...	...	...		...	1,269
11,36,393	15,57,420	3,11,201	1,02,357	1,25,084	2,57,279	2,32,840	...	—80,88,564	39,91,210
Total India converted into £ at R15=£1 . £									266,081
IN ENGLAND:									
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc. . . . . £									268
Outfit allowance, furlough pay, etc., of Lady Nurses . . . . . "									1,445
£									1,713
TOTAL £									267,794
...	...	...	...	...	...	...	4,11,170	...	4,11,170
...	...	...	...	...	...	...	24,61,430	...	24,61,430
...	...	...	...	...	...	...	*11,30,973*	...	*11,30,973*
...	...	...	...	...	...	...	2,24,936	...	2,24,936
...	...	...	...	...	...	...	19,66,563	...	19,66,563
Total India converted into £ at R15=£1 . £									131,104
IN ENGLAND:									
Stores for India—Medical . . . . . £									114,952
TOTAL £									246,056
...	...	...	...	...	...	...	2,42,531	...	2,42,531
...	...	...	...	...	...	...	2,76,692	...	2,76,692
...	...	...	...	...	...	...	1,38,124	...	1,38,124
...	...	...	...	...	...	...	30,807	...	30,807
...	...	...	...	...	...	...	1,10,319	...	1,10,319
...	...	...	...	...	...	...	99,346	...	99,346
...	...	...	...	...	...	...	3,08,521	...	3,08,521
...	...	...	...	...	...	...	49,779	...	49,779
...	...	...	...	...	...	...	25,404	...	25,404
...	...	...	...	...	...	...	5,560	...	5,560
...	...	...	...	...	...	...	12,87,083	...	12,87,083

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 10—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordnance Establishments, Supplies and Services—*contd.*							
Under control partly of Army Head Quarters, and partly of the Indian Munitions Board, etc.—contd.							
Brought forward	...	...	...	...	...	...	...
Under control of the Quartermaster General.							
Director of Equipment and Ordnance Stores	...	...	...	...	...	...	...
Arsenals and Depôts	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Arsenals and Depôts	...	...	...	...	...	...	...
Purchase of Camp Equipage	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Arsenals and Depôts)	...	...	...	...	...	...	...
Deduct—							
Value of Supplies to other Departments (Arsenals and Depôts)	...	...	...	...	...	...	...
Value of Stores supplied to Depôts in India, cost of which has been credited to the Imperial Government through Normal Cost Estimate	...	...	...	...	...	...	...
Under control of the Indian Munitions Board.							
Head Quarters Staff (Indian Munitions Board)	...	...	...	...	...	...	...
Director of Ordnance Factories	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Gun and Shell Factory, Cossipore (including Ishapore Branch)	...	...	...	...	...	...	...
Cordite Factory, Aruvankadu	...	...	...	...	...	...	...
Rifle Factory, Ishapore	...	...	...	...	...	...	...
Gun Carriage Factory, Jubbulpore	...	...	...	...	...	...	...
Ammunition Factory, Dum Dum	...	...	...	...	...	...	...
Ammunition Factory, Kirkee	...	...	...	...	...	...	...
Harness and Saddlery Factory, Cawnpore	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for Factories	...	...	...	...	...	...	...
Freight and charges for Stores received from England (Factories)	...	...	...	...	...	...	...
Deduct—Value of Supplies to other Departments (Factories)	...	...	...	...	...	...	...
Add—For expenditure in connection with Black's Scheme	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements in Indian Ordnance Factories	...	...	...	...	...	...	...
Under control of the Director of Aeronautics.							
Director of Aeronautics	...	...	...	...	...	...	...
Aircraft manufacture	...	...	...	...	...	...	...
Local Supply of Stores—							
Local Supply of Stores for the Royal Air Force	...	...	...	...	...	...	...
Home Stores—							
Cost of stores purchased at Home for ordinary requirements of the Royal Air Force in India.	...	...	...	...	...	...	...
Total in India R	...	...	...	...	...	...	...
GRANT 11.							
Ecclesiastical.							
Under control of Army Head Quarters, etc.							
Presbyterian Church	...	216	1,471	10,068	...	913	14,157
Church of Rome	13,573	28,188	34,346	43,119	36,577	12,441	31,917
Wesleyan Church	3,756	9,394	26,114	16,364	11,315	7,233	12,677
Baptist and Congregational Churches	...	...	232	1,953	427	...	355
Total	17,329	37,798	62,163	71,504	48,319	20,587	59,106

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Control of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	12,87,083	...	12,87,083
...	...	...	...	...	...	..	2,22,682	...	2,22,682
...	...	...	...	...	...	...	26,12,199	—7,69,427	18,42,772
...	...	...	...	...	...	...	8,56,215	...	8,56,215
...	...	...	...	...	...	...	4,08,950	...	4,08,950
...	...	...	...	...	...	...	32,250	...	32,250
...	...	...	...	...	...	...	*13,10,069*	...	*13,10,069*
...	...	...	...	...	..	...	...	*1,65,000*	*1,65,000*
							28,22,227	- 9,34,427	18,87,800
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	2,69,654	2,69,654
...	...	...	...	...	...	...	...	72,693	72,693
...	...	...	...	...	...	...	...	10,84,611	10,84,611
...	...	...	...	...	...	...	...	5,82,437	5,82,437
...	...	...	...	...	...	...	...	6,79,599	6,79,599
...	...	...	...	...	...	...	...	5,43,957	5,43,957
...	...	...	...	...	...	...	...	6,93,389	6,93,389
...	...	...	...	...	...	...	...	4,52,258	4,52,258
...	...	...	...	...	...	...	...	3,57,940	3,57,940
...	...	...	...	...	...	...	...	19,03,826	19,03,826
...	...	...	...	...	...	...	...	26,682	26,682
...	...	...	...	...	...	...	...	*9,04,521*	*9,04,521*
...	...	...	...	...	...	...	...	33,33,333	33,33,333
							...	90,95,858	...
...	...	...	...	...	...	...	...	50,61,007	50,61,007
...	...	...	...	...	...	...	96,669	...	96,669
...	...	...	...	...	...	...	23,007	...	23,007
...	...	...	...	...	...	...	3,00,000	1,145	3,01,145
...	...	...	...	...	...	...	...	10,06,673	10,06,673
							4,19,676		
...	...	...	...	...	...	...	45,28,986	1,42,30,256	1,87,59,242
							Total India converted into £ at R15=£1	£	1,250,616

IN ENGLAND:		
Pay and expenses of Military Officers on special duty or under technical instruction	£	1,108
Stores taken to India with Troops—Ordnance and Miscellaneous	„	1,554
Stores for India—Ordnance and Miscellaneous	„	468,066
„ „ Aviation	„	1,776
	£	472,504
TOTAL	£	1,723,120

405	1,028	561	...	...	...	2,480	...	8,535	39,834
27,671	31,939	11,316	...	...	...	3,520	...	—5,777	2,68,830
20,194	13,743	2,045	...	...	...	...	...	—4,737	1,18,098
1,353	328	144	...	...	...	...	...	—631	4,161
49,623	47,038	14,066	...	...	...	6,000	...	—2,610	4,30,923
							Total India converted into £ at R15=£1	£	28,728

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 12.							
Education.							
Under control of Army Head Quarters, etc.							
Staff College	...	...	309	...	...	...	15
British Army Schools	6,209	17,455	15,872	13,533	1,136	2,210	910
Musketry Instruction	...	53,774	155	...	85,396	...	...
Physical and Bayonet Training	...	...	52,170	...	150	14,096	153
Cavalry School	...	...	...	...	...	...	1,795
Central Flying School	...	...	...	...	...	...	...
Miscellaneous	2,433	4,599	5,771	1,374	4,807	49,633	66,681
Lawrence Military Asylums	...	3,990	2,00,704	...	...	...	16,434
Donations, etc., to Educational Institutions	...	25	4,364	3,481	957	350	120
Total	8,642	79,843	2,79,345	18,388	92,446	66,289	86,108
GRANT 13.							
Compensation for dearness of food and forage.							
Under control of General Officers Commanding, Divisions, and Independent Brigades.							
Compensation for dearness of food	1,19,757	1,84,991	1,05,000	1,24,559	99,931	24,539	1,02,481
Ditto of forage	1,53,815	1,74,060	70,973	1,09,315	...	1,48,294	1,36,946
Total	2,73,572	3,59,051	1,75,973	2,33,874	99,931	1,72,833	2,39,427
GRANT 14.							
Miscellaneous Services.							
Part I.—Under control of Army Head Quarters, etc.							
Miscellaneous—							
Donations and Grants-in-aid to Military and Regimental Institutions	...	...	30,944	2,000	50,000	...	...
Annual training grant	40,621	1,09,334	55,788	52,260	66,126	55,499	33,684
Moonshi Allowance	...	...	...	...	...	...	...
Miscellaneous	*—160*	*—57*	296	*—91*	*—109*	*—96*	83
British and Indian Troops Hospital Committee	...	...	25,213	...	...	...	...
Government of India's Contribution to the cost of the War represented by the ordinary maintenance charges of the Indian Expeditionary Forces	...	...	...	...	...	...	...
Government of India's additional War contribution	...	...	...	...	...	...	...
Special Services—							
Tibet Mission	...	...	...	...	1,20,175	...	...
Arms Traffic Operations	...	...	...	...	...	...	...
War—1914—Debitable to Indian Government—							
Port defences	...	...	...	...	...	...	...
Censors	...	...	...	...	...	...	...
Internment of enemy subjects	...	...	...	...	...	...	...
Other measures of internal defence	...	...	...	...	...	...	...
Coastal Patrol Service	...	...	...	...	...	...	...
Aden Operations	...	...	...	...	...	...	...
Operations in Arabia	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
North-West Frontier, 1916	...	...	...	...	...	...	...
Operations in Kamaran	...	...	...	...	...	...	...
Operations in Baluchistan	...	...	...	...	...	...	...
Total Part I	40,461	1,09,277	1,12,241	54,169	2,36,192	55,403	33,767
Carried over	40,461	1,09,277	1,12,241	54,169	2,36,192	55,403	33,767

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	..	324
8,200	16,767	2,620	...	...	...	360	...	...	85,272
72,500	...	...	...	...	...	...	...	...	2,11,825
50,058	...	...	...	...	...	...	...	...	1,16,627
...	...	...	...	...	...	...	...	...	1,795
70	...	...	...	...	...	...	...	...	70
14,720	10,684	...	132	142	260	160	292	...	1,61,688
...	...	...	...	...	...	...	...	...	2,21,128
723	96,146	...	...	...	...	...	...	...	1,96,166
1,46,271	1,23,597	2,620	132	142	260	520	292	...	9,04,895
Total India converted into £ at Rs. 15=£1								£	**60,326**
IN ENGLAND: Pay and expenses of Military Officers studying the Japanese and other languages								£	345
								TOTAL £	60,671
32,170	1,06,719	104	13,940	30,079	8,582	...	...	—4,81,852	4,71,000
...	1,74,392	...	47,711	24,497	13,954	...	...	—2,58,957	7,95,000
32,170	2,81,111	104	61,651	54,576	22,536	...	...	—7,40,809	12,66,000
Total India converted into £ at Rs. 15=£1								£	**84,400**
5	5,000	600	...	...	176	...	...	...	88,725
41,600	32,957	24,261	5,568	5,971	10,769	...	...	...	5,34,438
...	...	...	...	...	...	...	3,720	...	3,720
31	*—93*	*—81*	*—38*	*—27*	*—31*	*—25*	1,352		957
...	...	...	...	...	...	...	...	...	25,213
...	...	...	...	...	...	...	...	11,38,07,000	11,38,07,000
...	...	...	...	...	...	...	...	18,30,00,000	18,30,00,000
...	...	...	...	...	...	...	...	...	1,20,175
875	...	...	...	...	...	...	...	...	875
...	...	...	...	...	...	...	...	79,52,965	79,52,965
...	...	...	...	...	...	...	...	8,60,162	8,60,162
...	...	...	...	...	...	...	...	2,34,645	2,34,645
...	...	...	...	...	...	...	...	2,06,117	2,06,117
...	...	...	...	...	...	...	...	18,63,805	18,63,805
...	...	...	...	...	...	...	...	59,43,773	59,43,773
...	...	...	...	...	...	...	..	—1,57,170	—1,57,170
...	...	...	...	...	...	...	...	1,02,74,286	1,02,74,286
...	...	...	...	...	...	...	...	1,59,94,962	1,59,94,962
...	...	...	...	...	...	...	...	—47,019	—47,019
...	...	...	...	...	...	...	...	8,748	8,748
42,514	37,864	24,780	5,530	5,944	10,914	—25	5,072	33,99,42,274	34,07,16,377
42,514	37,864	24,780	5,530	5,944	10,914	—25	5,072	33,99,42,274	34,07,16,377

No. 67D.—DETAILED ACCOUNT of Army Charges

HEADS OF EXPENDITURE.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 14.							
MISCELLANEOUS SERVICES—*contd.*							
Brought forward	40,461	1,09,277	1,12,241	54,169	2,36,192	55,403	33,767
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Miscellaneous—							
Compensation for Losses	6,397	42,489	53,067	1,815	2,202	5,320	1,982
Printing charges	...	...	149	...	656	4,081	51
Moonshi Allowance	35,082	19,578	15,833	9,244	11,240	30,617	9,709
Grant-in-aid to equip new Army Institutes	550	657	...	...	...	...	...
Contingencies	1,424	53,978	20,019	7,634	8,068	486	5,992
Miscellaneous	44	343	745	4,675	5,827	51	1,642
Total Part II	43,497	1,17,045	89,813	23,368	27,993	40,555	19,376
TOTAL	83,958	2,26,322	2,02,054	77,537	2,64,185	95,958	53,143
GRANT 14-A.							
INDIAN MUNITIONS BOARD.							
Under control of the Indian Munitions Board.							
Headquarters Staff	...	...	...	...	...	...	...
Accounts Staff	...	...	...	...	...	...	...
Provincial Controllers of Munitions	...	...	...	...	...	...	...
Deputy Controllers, Timber Supplies	...	...	...	...	...	...	...
Government Metallurgical Inspector	...	...	...	...	...	...	...
Superintendents of Local Manufactures and Government Test House	...	...	...	...	...	...	...
Tanning Adviser, Calcutta	...	...	...	...	...	...	...
Government Tanneries	...	...	...	...	...	...	...
Government Tanning Research Factory, Maihar	...	...	...	...	...	...	...
Tan-stuffs Collector, Allahabad	...	...	...	...	...	...	...
Controller, Tan-stuffs, Madras and Burma	...	...	...	...	...	...	...
Purchase, storage and supply of munitions	...	...	...	...	...	...	...
Government Acetone Factory	...	...	...	...	...	...	...
Kutra Ironworks, Kidderpore	...	...	...	...	...	...	...
Tent-making Factory, Fategarh	...	...	...	...	...	...	...
Controller (Jute Manufactures)	...	...	...	...	...	...	...
Albion Foundry, Sibpur	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...
GRANT 15.							
HUTTING.							
Under control of Army Head Quarters, etc.							
Hutting	16,900	41,816	72,817	31,626	22,562	3,860	38,568

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,514	37,864	24,780	5,530	5,944	10,914	—25	5,072	33,99,42,274	34,07,16,377
...	20,514	264	1,467	1,448	...	...	...	...	1,36,965
...	323	...	...	...	...	...	...	...	5,260
6,725	3,580	2,898	4,530	663	3,731	...	...	...	1,53,430
...	37,500	...	...	...	...	...	...	...	38,707
10,164	22,049	2,004	154	1,005	1,465	171	...	...	1,34,613
2,04,431	6,583	31	...	...	...	...	...	...	2,24,372
2,21,320	90,549	5,197	6,151	3,116	5,196	171	...	...	6,93,347
2,63,834	1,28,413	29,977	11,681	9,060	16,110	146	5,072	33,99,42,274	34,14,09,724
								Total India converted into £ at Rs. 15=£1 . £	**22,760,648**

IN ENGLAND:

Payment to the War Office in respect of:

Savings due to the War, under minor heads of Military Expenditure in England from August 1914 to 31st March 1919	£	90,067
Indian Native Regiments lent for service in the Colonies (refund of amounts received in excess in previous years)	£	26,506
Entertainment of Indian officers and miscellaneous expenditure arising out of the War	£	3,377
Miscellaneous expenditure	£	2,723
	£	122,673
TOTAL	£	22,883,321

...	...	...	...	...	...	...	...	6,70,940	6,70,940
...	...	...	...	...	...	...	...	1,08,113	1,08,113
...	...	...	...	...	...	...	...	19,88,686	19,88,686
...	...	...	...	...	...	...	...	6,24,552	6,24,552
...	...	...	...	...	...	...	...	—43,981	—43,981
...	...	...	...	...	...	...	...	52,335	52,335
...	...	...	...	...	...	...	...	20,161	20,161
...	...	...	...	...	...	...	...	—3,91,766	—3,91,766
...	...	...	...	...	...	...	...	1,01,425	1,01,425
...	...	...	...	...	...	...	...	2,686	2,686
...	...	...	...	...	...	...	...	—2,58,007	—2,58,007
...	...	...	...	...	...	...	...	94,268	94,268
...	...	...	...	...	...	...	...	2,01,645	2,01,645
...	...	...	...	...	...	...	...	1,57,404	1,57,404
...	...	...	...	...	...	...	...	11,14,507	11,14,507
...	...	...	...	...	...	...	...	25,720	25,720
...	...	...	...	...	...	...	...	14,67,696	14,67,696
...	...	...	...	...	...	...	...	4,09,548	4,09,548
...	...	...	...	...	...	...	...	63,45,932	63,45,932
								Total India converted into . £	**423,062**
5,947	32,208	119	6,474	2,082	8,476	...	...	...	2,83,455
								Total India converted into £ at Rs. 15=£1 . £	**18,897**

L.—Military Receipts and Services.

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
GRANT 16.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Conveyance by Road, River and Sea.							
Part I.—Under control of Army Head Quarters, etc.							
Sea and Inland Water charges—							
Medical Stores	...	...	153	...	1,073	...	...
Clothing	...	...	3	159	24,537	...	...
Ordnance	...	1,036	1,260	...	57,009	1,262	1,721
Supply Depôt Companies	...	...	...	...	23,407	...	...
Road Charges—							
Medical Stores	...	...	...	...	31	...	...
Clothing	...	...	...	127	...	...	...
Ordnance	...	...	18	...	13	...	...
Supply Depôt Companies	...	...	...	...	...	...	...
Total, Part I	...	1,036	1,434	286	1,06,070	1,262	1,721
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Sea Transport Charges	...	...	...	...	2,02,331	40,814	...
Indian Troop Service	...	...	...	...	...	...	...
Sea and Inland Water Charges—							
Movements of Troops—British Army	372	...	...	...	491	...	...
Ditto Indian Army	66	...	...	...	3,260	...	...
Supply and Transport	...	13,199	...	...	89,486	5	523
Medical Services	...	...	...	...	4,192	...	...
Miscellaneous	...	...	...	...	23,303	...	...
Road Charges—							
Movements of Troops—British Army	1,032	50,728	17,222	96,254	564	...	10,701
Ditto Indian Army	551	12,644	9,331	9,533	14,015	...	7,510
Supply and Transport	4	3,263	5,028	3,122	8	...	581
Medical Services	50	2,251	1,933	12,895	280	...	778
Miscellaneous	100	11,198	1,729	1,199	7	...	201
Special Services—							
Gilgit Agency	...	153	...	...	...	...	...
Total, Part II	2,175	93,436	35,243	1,23,003	3,37,937	40,819	20,294
Total R	2,175	94,472	36,677	1,23,289	4,44,007	42,081	22,015
GRANT 17.							
Conveyance by Rail.							
Part I.—Under control of Army Head Quarters, etc.							
Railway Charges—							
Medical Stores	...	...	...	...	...	...	...
Clothing	...	...	...	...	...	...	...
Ordnance	...	...	...	...	...	...	...
Remount	...	...	...	...	...	...	...
Dairy Farms	...	...	...	...	...	...	...
Supply Depôt Companies	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Under control of the Indian Munitions Board—							
Railway Charges—							
Clothing Factories	...	...	...	...	...	...	...
Ordnance Factories	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...
Total, Part I	...	...	...	...	...	...	...
(a) *Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.*							
Railway Charges—							
Movements of troops, British Army	1,04,193	1,79,940	2,36,527	1,90,217	2,51,913	1,52,172	1,91,888
Ditto Indian Army	1,50,537	3,68,213	4,61,337	4,39,272	6,11,447	5,51,995	5,17,277
Supply and Transport	1,27,745	9,89,712	18,04,789	17,20,595	11,22,944	10,23,021	13,02,655
Medical Services	16,036	24,259	30,502	37,086	32,972	23,361	23,902
Miscellaneous	4,388	10,516	97,959	32,714	2,63,599	15,256	12,497
Total, Part II	4,02,899	15,72,640	26,31,114	24,19,884	22,82,875	17,65,805	20,48,219
Total R	4,02,899	15,72,640	26,31,114	24,19,884	22,82,875	17,65,805	20,48,219

(a) The expenditure under Grant 17 is shown at page 221 in lump sum as it is audited by the Controller of Military Supply Accounts; but as part of it is under the control of General Officers Commanding Divisions and Independent Brigades, such part has been distributed over the several Divisional Columns in the detailed account here.

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
							...	...	20,933
3,875	13,560	2,272	...	...	...	...	...	...	55,002
1,127	27,047	2,129	...	...	...	...	...	...	1,47,001
29,364	19,107	36,242	...	...	...	...	...	...	49,901
...	...	26,494	...	...	...	...			
...	6,317	1	...	...	...	...		...	6,349
...	5,021	...	...	...	...	...	...	...	5,148
...	2,380	...	...	...	...	...	...	...	2,411
...	...	...	...	...	...	...		...	..
34,366	73,432	67,138	...	...	...	...	...	...	2,86,745
66,025	84,687	1,99,507	...	...	...	27,084	...	...	6,20,448
3,04,221	...	...	...	...	...	...	...	...	3,04,221
...	3,621	800	...	...	...	564	...	...	5,848
44	1,770	13,490	...	...	...	84	...	...	18,714
51,844	17,688	12,566	...	...	...	1,896	...	...	1,87,207
1,993	8	249	...	...	...	36	...	...	6,478
...	924	2,484	...	...	...	144	...	...	26,855
...	...	...	...	...	142	192	...	...	1,76,835
11	11	...	...	25	509	...	...	...	54,140
...	686	...	...	...	952	...	...	...	13,644
...	1	...	...	...	704	...	...	...	18,892
100	18	...	...	...	120	...	...	...	14,672
...	...	...	...	...	...	...		...	153
4,24,238	1,09,414	2,29,096	...	25	2,427	30,000	...	...	14,48,107
4,58,604	1,82,846	2,96,234	...	25	2,427	30,000	...	...	17,34,852
Total India converted into £ at Rs. 15=£1									**115,657**
IN ENGLAND:									
Indian Troop Service								£	275,706
Passage of Officers and others								"	730
								£	276,436
							TOTAL .	£	392,093
...	...	...	...	...	...	...	1,59,343	...	1,59,343
...	...	...	...	...	...	...	2,25,308	...	2,25,308
...	...	...	...	...	...	...	30,43,455	...	30,43,455
...	...	...	...	...	...	...	9,68,106	...	9,68,106
...	...	...	...	...	...	...	3,45,468	...	3,45,468
...	...	...	...	...	...	...	5,99,741	...	5,99,741
...	...	...	...	...	...	...	70,358	...	70,358
...	...	...	...	...	...	...	...	17,83,710	17,83,710
...	...	...	...	...	...	...	...	9,25,597	9,25,597
...	...	...	...	...	...	...	...	30,353	30,353
...	...	...	...	...	...	...	54,11,779	27,39,660	81,51,439
3,15,379	3,00,549	43,233	2,541	1,755	693	...	...	...	19,71,000
4,26,161	4,59,656	1,76,304	54,867	98,241	71,289	...	...	...	43,86,596
9,93,164	9,01,838	95,441	35,271	21,075	21,926	...	...	...	1,01,60,176
38,039	35,052	6,510	2,252	2,729	5,451	...	...	...	2,78,151
17,854	65,075	7,000	2,710	944	1,396	...	...	...	5,31,908
17,90,597	17,62,170	3,28,488	97,641	1,24,744	1,00,755		...		1,73,27,831
17,90,597	17,62,170	3,28,488	97,641	1,24,744	1,00,755	...	54,11,779	27,39,660	2,54,79,270
Total India converted into £ at Rs. 15=£1								£	**1,698,618**

No. 67D.—Detailed Account of Army Charges

Heads of Expenditure.	Peshawar Division.	Rawalpindi Division.	Lahore Division.	Meerut Division.	Lucknow Division.	Quetta Division.	Mhow Division.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT 18.							
Cantonments.							
Part I.—Under control of Army Head Quarters, etc.							
Provincialised Grants to Cantonments	67,180	17,205	44,734	31,285	48,712	1,310	21,086
Purchase and Rent of Lands and Buildings	1,194	1,262	15,370	2,193	5,473	...	24,873
Total, Part I	68,374	18,467	60,104	33,478	54,185	1,310	45,959
Part II.—Under control of General Officers Commanding Divisions and Independent Brigades.							
Cantonment Magistrates	46,992	55,428	1,21,554	1,14,431	1,12,761	47,220	1,03,303
Total	1,15,366	73,895	1,81,658	1,47,909	1,66,946	48,530	1,49,262
GRANT 19.							
Rewards for Military Services.							
Under Control of Army Head Quarters, etc.							
British Army	...	450	842	450	550	150	600
Indian Army	5,693	28,849	19,196	—10,927	13,758	8,196	5,189
Decorations and Medals	12	...	150	...	58,540	...	...
Total R	5,705	29,299	20,188	—10,477	72,848	8,346	5,789
GRANT 20.							
Pensions.							
Under control of Army Head Quarters, etc.							
Retired, Wound and Invalid Pensions and Gratuities to Europeans	4,257	85,091	70,853	1,33,925	1,71,830	22,466	41,528
Retired, Wound and Invalid Pensions and Gratuities to Indians	2,33,431	13,32,219	21,09,274	4,85,837	15,56,838	70,057	3,88,578
Family Pensions and Compassionate Allowances to Europeans	2,553	11,622	27,066	31,101	45,067	8,185	11,843
Departmental Pensions	13,589	39,598	81,961	58,813	3,55,072	21,686	27,790
Total in India R	2,53,830	14,68,530	22,89,154	7,09,676	21,28,807	1,22,394	4,69,739
Unadjusted Expenditure.							
Issues to Military Department not brought to account							
Unadjusted Expenditure charged to Advances							
Transfers between Military Divisions							
Total							
Total Expenditure excluding Unadjusted Expenditure	1,71,71,190	2,07,08,472	2,11,25,945	1,36,13,991	1,84,82,898	1,47,09,105	1,16,91,555
Unadjusted Expenditure							

for the Year ended 31st March 1919—*continued.*

Poona Division.	Secunderabad Division.	Burma Division.	Kohat Brigade.	Bannu Brigade.	Derajat Brigade.	Aden Brigade.	Supply Circle.	Controller of War Accounts.	TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,01,977	9,600	49,338	7,120	20,118	6,832	21,600	...	...	4,68,097
18,679	165	...	1,06,541	2,49,501	...	...	...	7,01,137	11,26,388
1,20,656	9,765	49,338	1,33,661	2,69,619	6,832	21,600	...	7,01,137	15,94,485
77,299	56,086	23,464	2,825	586	2,582	...	...	...	7,64,531
1,97,955	65,851	72,802	1,36,486	2,70,205	9,414	21,600	...	7,01,137	23,59,016
								Total India converted into £ at Rs. 15=£1 £	**157,268**
716	2,457	600	...	...	...	4	...	2,513	9,332
12,473	4,243	2,383	2,392	1,242	134	1,393	...	74,842	1,69,056
80	...	...	...	...	...	...	...	...	58,782
13,269	6,700	2,983	2,392	1,242	134	1,397	...	77,355	2,37,170
								Total India converted into £ at Rs. 15=£1 . £	**15,811**
IN ENGLAND: Cost of Medals . . . . . £									13
								TOTAL £	15,824
1,91,479	2,20,797	70,561	...	...	...	...	...	1,71,211	11,83,998
6,95,126	16,70,264	58,884	73,046	8,581	30,060	854	...	36,06,791	1,23,19,840
46,478	77,146	11,418	...	...	...	...	1,50,017	1,71,471	5,93,967
1,60,802	1,64,122	18,483	—47	—1,808	1,221	1,388	...	6,40,415	15,83,085
10,93,885	21,32,329	1,59,346	72,999	6,773	31,281	2,242	1,50,017	45,89,888	1,56,80,890
								Total India converted into £ at Rs. 15=£1 . £	**1,045,393**
IN ENGLAND: Payments to the Imperial Government on account of Retired Pay, Pensions, etc., of His Majesty's British Forces, for service in India: For the year 1918-19 . . . . . £ 946,073									£
Add—Refund of portion of amount deducted in previous years in respect of Contributions towards War Pensions and Gratuities payable in India and in England . . . £ 130,300									1,076,373
Pay of Non-effective Colonels of Royal Artillery . . . . . £									3,926
Pay and Pensions of Non-effective and Retired Officers of the Indian Service . . . . . "									1,147,183
Compassionate Allowances of Officers removed from the Service, etc. . . . . "									1,707
Pensions of Non-Commissioned Officers and men . . . . . "									3,147
Pensions of Widows and Families of Officers killed in action or otherwise in the discharge of duty . . "									60,001
Pensions of Widows and Families of Officers, etc., of the Indian Service . . . . . "									78,350
Gratuities to the widows and families of Officers killed in action . . . . . "									5,242
Indian Military Service Family Pensions . . . . . "									127,842
								£	2,503,771
								TOTAL £	3,549,164
									+17,88,788
									+6,93,231
									+41,614
									+2 ,23,633
								Total India converted into £ at Rs. 15=£1 . £	**+168,242**
1,26,00,421	1,45,00,228	61,96,072	23,08,791	34,60,638	35,37,721	30,19,300	4,13,73,407	36,13,17,506	56,58,17,240
									+25,23,633
								TOTAL ARMY CHARGES IN INDIA Rs.	56,83,40,873
								Total India converted into £ at Rs. 15=£1 . £	**37,889,391**
TOTAL ARMY CHARGES IN ENGLAND . . . . . £									4,917,902
								GRAND TOTAL £	42,807,293

L.—Military Receipts and Services,

No. 68A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1919.

	Rs.
Effective Services.	
IMPERIAL—INDIA, GENERAL.	
Dockyard Services and Supplies	52,76,151
Hire of Vessels	3,18,493
Sale-proceeds of Vessels and Stores	4,36,293
Miscellaneous—Other items	26,717
Total Rs.	60,57,654
Non-effective Services.	
Pensions	28,921
Total Receipts in India	60,86,575
TOTAL MARINE RECEIPTS CONVERTED INTO £ AT R15=£ 1	£405,772

No. 68B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1919.

	Salaries and Establishments.	Contingencies.	
Effective Services.			
IMPERIAL—INDIA, GENERAL.			
General Supervision and Accounts.	Rs.	Rs.	Rs.
Naval Commander-in-Chief, India Station	9,166	...	9,166
Director and Captain Superintendent of the Royal Indian Marine	1,77,846	49,296	
Marine Audit Establishment	26,618	3,488	
	2,04,464	52,784	2,57,248
Total General Supervision and Accounts			2,66,414
Total India converted into £ at R15= £ 1			£17,761
Marine Survey Department.			
Scientific Officers	43,500	...	
Office Establishment	8,519	996	
Total Marine Survey Department	52,019	996	53,015
Total India converted into £ at R15 = £ 1			£3,534
Miscellaneous Shore Establishments.			
Perim Light-house	6,075	2,231	
Miscellaneous	28,484	...	
Total Miscellaneous Shore Establishments	34,559	2,231	36,790
Total India converted into £ at R15= £ 1			£2,453
Dockyards.	Kidderpore.	Bombay.	
Staff Officer's and Superintendent's Departments	18,071	39,701	
Constructor's Department	17,570	26,270	
Factory Branch	39,560	72,477	
Assistant Constructor's Branch	24,075	33,484	
Store-Keeper's Department	43,734	1,39,088	
Cashier's Office	11,283	29,407	
Dockyard Dispensary	3,960	12,346	
Wages of Artificers and Labourers	1,30,299	17,51,949	
Accountant's Office	13,966	55,164	
Miscellaneous	12,120	42,944	
Total Dockyards	3,14,638	22,02,830	25,17,468
Total India converted into £ at R15= £ 1			£167,831

Gross Tonnage.	Indicated Horse-Power.	**Salaries and Allowances of Officers and Men afloat.**		
		Harbour and Sea-going Vessels.		
5,048	7,249	"Northbrook"	(a) 4,13,597	
1,524	2,200	"Dalhousie"		
6,315	10,190	"Dufferin"		
903	1,277	"Lawrence"		
960	2,025	"Minto"		
5,467	9,366	"Hardinge"		
1,125	2,157	"Mayo"	53,258	
		Contingencies	1,902	4,68,757
		Inland Steamers and Flats.		
270	360	"Sladen,"	22,159	
172	250	"Bhamo"	12,960	
		Contingencies	638	35,757
		Marine Survey.		
300	486	"Palinurus"	13,569	
1,014	1,500	"Investigator"	43,261	
		Contingencies	284	57,114
33	67	Vessels in Ordinary Bombay	2,580	
569	...	Hulk "Quangtung"	4,312	
400	...	Flat "Ganges"	1,080	7,972
		Carried forward		5,69,600
				28,73,687

(a) Represents normal cost figures.

No. 68B.—Account of Marine Charges for the Year ended 31st March 1919—*concluded.*

		Rs.	Rs.
Brought forward			28,73,687
			5,69,600
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Salaries and Allowances of Officers and Men afloat—*concld.*			
Allowance to N. A. Volunteers, Calcutta, for hiring a launch for training purposes		1,500	
Contingencies		82	
Vessels employed on Military Service and Special Defences at—			
Aden	Rs. 11,591		
Bombay	„ 38,796		
Calcutta	„ 18,731		
Karachi	„ 14,857		
Rangoon	„ 9,959		
		93,934	
Contingencies		1,832	97,348
Yard Craft Establishment.			
Yard Craft, Bombay		41,746	
Ditto, Calcutta		14,334	
Contingencies		...	
General Duty and Leave Allowances		23,629	56,080
Contingencies		13,534	
			37,163
Additional Establishment for "Patrick Stewart"			...
Shore Allowances			50,129
Total Salaries and Allowances			8,10,320
Total India converted into £ at R15=£1			£54,021
In England—			
Royal Indian Marine Furlough Pay			£5,899
Total			£59,920
Victualling of Officers and Men afloat.			
Purchase of Provisions for Europeans and Indians		4,41,413	
Allowances in lieu of Provisions		79,192	
Purchase of water for Royal Indian Marine vessels		43,717	
Total Victualling of Officers and Men afloat			5,64,322
Total India converted into £ at R15=£1			£37,622
Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.			
Stores purchased monthly		10,53,785	
(A) Marine Stores and Coal for the Royal Indian Marine		19,74,423	
(B) Do. do. Local Governments and other Departments		35,91,355	
(C) Do. do. the Royal Navy		5,66,049	
Deduct—Debits to Local Governments, other Departments, and the Royal Navy		*41,57,404*	
		30,28,208	
(D) Cost of stores purchased at Home and passed out specially for adjustment in India		1,70,632	
Total Purchase of Marine Stores, etc.			31,98,840
Total India converted into £ at R15=£1			£213,256
In England: Stores for India—	£		
Coal	2,851		
Miscellaneous	(a)446,503		£449,354
Total			£662,610
Purchase and Hire of Ships and Vessels.			
Purchase of Ships and Vessels		...	
Hire of Ships and Vessels		10,226	
Total Purchase and hire of ships, etc.			10,226
Total India converted into £ at R15=£1			£682
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships		27,727	
Passage and Conveyance of Officers and Men		84,279	
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine ships and vessels at out-stations		2,51,109	
Medical Stores		2,400	
Allowances to Marine Officers for passing in Oriental languages		...	
Freight on Europe Stores		...	
Miscellaneous		2,60,295	
Deduct—Value of imported coal supplied to H. M.'s Ships of War in Indian Seas and of imported stores used on repairs to the "Sphinx"		6,25,810	
		1,355	
Total Miscellaneous			6,24,455
Total India converted into £ at R15=£1			£41,630
In England—			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas	£100,000		
Miscellaneous expenditure	£79		£100,079
Total			£141,709
Non-effective Services.			
Pensions		90,673	90,673
Total India converted into £ at R15=£1		£6,045	
In England—	£		
Royal Indian Marine Retired Pay	25,952		
Indian Navy Retired Pay	1,527	£ 27,479	£33,524
TOTAL CHARGES IN INDIA			81,72,523
Total India converted into £ at Rs. 15 = £1			£544,835
TOTAL CHARGES IN ENGLAND			£582,811
TOTAL MARINE CHARGES			£1,127,646

L.—Military Receipts and Services.

(a) Includes £64,998-17*s*.-4*d*. for Schedule Measure Expenditure.

No. 69.—ABSTRACT ACCOUNT of MILITARY WORKS RECEIPTS during the Year 1918-19.

HEADS OF REVENUE.	No. of Items.	UNDER CONTROL OF DIRECTOR GENERAL, MILITARY WORKS.														UNDER CONTROL OF INDIAN MUNITIONS BOARD.	GRAND TOTAL.
		Director-General of Military Works.	Delhi Province.	Madras (for Coorg only).	Bombay.	Bengal.	United Provinces of Agra and Oudh	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Central India.	Assam.	TOTAL.		
IMPERIAL.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents of buildings	1	7,95,226	26,103	48	1,177	139	20	2,779	1,968	96,340	1,223	...	1,064	7,854	9,33,941	26,557	9,60,498
„ furniture	1a	...	...	...	...	...	...	...	...	345	...	...	...	...	345	...	345
Sales of buildings	2	327	5	...	...	...	...	...	...	...	...	...	...	...	332	...	332
„ barrack furniture	3	75,104	...	...	1	...	...	201	...	5,106	...	...	73	55	80,540	...	80,540
„ tools and plant	4	11,077	...	...	...	...	...	...	255	100	...	...	...	...	11,432	...	11,432
„ produce	5	8,440	...	...	71	...	376	...	24	...	3	...	...	...	8,914	...	8,914
„ old materials	6	38,977	334	...	3,264	...	...	70	6	20	...	...	150	...	42,821	...	42,821
Value of materials received from old buildings	7	24,406	4,376	...	11	...	2	...	4	...	...	...	...	3	28,802	1,142	29,944
Unclaimed deposits	8	417	48	...	...	...	...	...	...	...	...	...	...	...	465	...	465
Fines, refunds and miscellaneous.	9	1,09,648	260	...	17,197	13	15	...	21	1,132	...	...	...	8	1,28,294	59	1,28,353
Recoveries of advances made in England.	10	583	...	...	...	...	...	...	...	...	...	...	...	...	583	...	583
Recoveries on account of electric installations.	11	76,053	7,629	...	...	...	...	...	...	813	...	...	...	...	84,495	12,850	97,345
Recoveries on account of water-supply.	12	1,55,977	2,018	...	...	—37	...	...	9	3,877	...	...	...	...	1,61,844	2,961	1,64,805
TOTAL		12,96,235	40,773	48	21,721	115	413	3,050	2,287	1,07,733	1,226	...	1,287	7,920	14,82,808	43,569	15,26,377
							3,463					1,287					
Total India converted into £ at Rs. 15=£																	101,758

No. 70.—ABSTRACT ACCOUNT of EXPENDITURE on MILITARY WORKS (a) during the Year 1918-19.

Heads of Expenditure.	Under control of Director General, Military Works.															Under Control of Indian Munitions Board.	Grand Total.
	Director-General of Military Works.	Delhi Province. (c)	Madras (for Coorg only).	Bombay.	Bengal.	Port Blair.	United Provinces of Agra and Oudh.	Rajputana.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Central India.	Assam.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL.																	
New Works (70A)	2,26,10,506	3,70,442	396	12,42,013	21,281	1,215	10,657	3,935	2,50,010	1,52,704	18,056	...	7,907	18,018	2,47,07,140	6,68,629	2,53,75,769
Repairs (70B)	61,31,947	1,86,151	390	69,053	37,573	2,041	7,617	19,034	33,570	3,05,471	10,389	1,421	11,228	28,739	68,44,657	2,65,667	71,10,324
Establishment	20,14,832	83,788	173	1,65,186	13,242	703	2,058	5,217	43,629	1,05,545	6,251	284	4,223	13,371	24,58,502	70,497	25,28,999
Tools and Plant	34,404	59,355	9	32,005	883	45	157	470	4,536	11,625	436	32	371	1,637	145,965	27,985	1,73,950
Suspense	49,14,310	2,70,475	...	...	...	...	...	...	...	...	...	...	...	6	51,84,791	...	51,84,791
Barrack furniture, including repairs and establishment	29,88,228	1,065	...	6,959	...	210	...	11,133	...	38,234	...	...	2,383	7,028	30,55,240	...	30,55,240
Total	3,86,94,227	9,71,276	968	15,15,216	72,979	4,214	20,489	39,819	3,31,745	6,13,579	35,132	1,740	26,112	68,799	4,23,96,235	10,32,778	4,34,29,073
Deduct—Outlay in England	*7,22,752*	*18,598*	...	...	...	...	...	...	...	...	...	...	...	...	*7,41,350*	...	*7,41,350*
Net India Military Works	3,79,71,475	9,52,678	968	15,15,216	72,979	4,214	20,489	39,819	3,31,745	6,13,579	35,132	1,740	26,112	68,799	4,16,54,945	10,32,778	4,26,87,723
					77,193		60,308					27,852					
Total India converted into £ at Rs. 15=£1																£	2,845,848
Charges in England: Stores for India																	(b) 49,423
Grand Total Military Works																	2,895,271

(a) Expenditure on Special Defence works which was previously recorded under a separate Major Head is now included under this head.
(b) Includes £31,676-5-5 for Schedule Measure Expenditure.
(c) Includes expenditure on account of Delhi Cantonment.

70A.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.—NEW WORKS.

PROVINCES.	Accommodation for British Troops.	Accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Sanitation, Drainage, and Water-supplies.	Electric and Mechanical installations for lighting and punkha-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Renewals and Improvements of Buildings.	Grass Farms.	Dairy Farms.	Petty Works.	GRAND TOTAL.	*Deduct—Outlay from contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under control of the Director-General Military Works.—																				
Director-General	41,40,842	35,48,964	1,15,047	14,83,559	...	15,40,342	12,91,078	3,50,764	86,43,209	4,18,336	10,93,867	1,16,065	1,08,419	—453	51,567	46,572	...	2,29,43,167	*3,32,661*	2,26,10,506
Delhi Province	2,51,787	67,859	9,543	-2,21,375	1,12,952	1,05,705	33,333	1,003	666	2,885	...	...	...	...	5,913	171	...	3,70,442	...	3,70,442
Coorg	...	...	...	...	...	...	396	...	...	...	...	...	...	...	...	...	...	396	...	396
Bombay	21,150	26,218	...	14,923	...	...	10,89,347	183	...	...	1,499	...	88,693	...	...	..	...	12,42,013	...	12,42,013
Bengal	...	...	...	560	...	...	15,602	...	...	...	5,119	...	...	...	...	...	...	21,281	...	21,281
Port Blair	58	24	...	12	...	...	1,121	...	...	...	...	...	...	...	...	...	...	1,215	...	1,215
United Provinces of Agra and Oudh	290	8	9,453	...	...	...	651	...	255	...	...	...	...	...	...	...	...	10,657	...	10,657
Rajputana	412	1,957	188	1,378	...	...	3,128	...	...	...	...	...	...	...	...	...	...	7,063	*3,128*	3,935
Punjab	...	...	...	...	...	...	1,20,509	...	1,19,131	...	594	9,776	...	...	...	...	...	2,50,010	...	2,50,010
Burma	69,786	36,550	505	10,899	...	5,912	15,579	...	...	1,344	12,135	...	...	...	...	...	...	1,52,704	...	1,52,704
Bihar and Orissa	...	...	6,530	...	...	...	...	...	...	2,195	...	...	...	9,331	...	...	...	18,056	...	18,056
Central Provinces and Berar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Central India	648	7,259	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	7,907	...	7,907
Assam	...	705	24	999	...	...	9,037	1,913	...	...	5,340	...	...	...	...	...	...	18,018	...	18,018
TOTAL	44,84,973	36,89,544	1,41,290	12,90,949	1,12,952	16,51,959	25,79,781	3,53,863	87,63,255	4,24,760	11,18,554	1,25,841	1,92,112	8,873	57,480	46,743	...	2,50,42,929	*3,35,789*	2,47,07,140
Under control of Indian Munitions Board.—																				
Controller of War Accounts.	...	...	...	...	...	...	...	...	...	6,68,629	...	...	...	...	...	...	...	6,68,629	...	6,68,629
GRAND TOTAL	44,84,973	36,89,544	1,41,290	12,90,949	1,12,952	16,51,959	25,79,781	3,53,863	87,63,255	10,93,389	11,18,554	1,25,841	1,92,112	8,873	57,480	46,743	...	2,57,11,558	*3,35,789*	2,53,75,769

Total India converted into £ at Rs. 15=£1 £ . 1,691,718

No. 70B.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	Buildings for accommodation for British Troops.	Buildings for accommodation for Indian Troops.	Officers' Quarters and Mess Houses.	General Cantonment Works.	Electric and Mechanical installations for lighting and punkha-pulling.	Staff and Miscellaneous Buildings.	Defence Works.	Lines of Communication.	Ordnance Works.	Supply and Transport Corps Works.	Remount Department Works.	Marine Works.	Rents of Buildings.	Grass Farms.	Dairy Farms.	Petty Repairs.	GRAND TOTAL.	*Deduct—Outlay from contributions.*	NET TOTAL.
Under control of Director General, Military Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General	10,25,133	3,50,445	1,48,966	23,25,374	4,46,814	3,55,830	1,38,270	9,68,760	1,01,602	1,36,810	55,622	45,706	5,25,818	—176	124	...	66,25,098	*4,93,151*	61,31,947
Delhi Province	27,184	18,813	7,491	48,577	63,550	10,865	7,691	...	...	731	...	...	1,249	...	...	...	1,86,151	...	1,86,151
Coorg	...	...	...	...	...	390	..	...	...	...	...	...	...	...	...	...	390	...	390
Bombay	13,053	6,286	...	41,225	...	1,437	15	3,056	590	1,234	...	279	1,878	...	...	...	69,053	...	69,053
Bengal	...	664	1,101	1,942	...	3,106	...	1,859	...	25,297	...	...	3,604	...	...	...	37,573	...	37,573
Port Blair	1,721	...	37	6	...	262	...	...	15	...	...	...	...	...	...	...	2,041	...	2,041
United Provinces of Agra and Oudh	...	4,169	...	1,503	...	368	500	1,208	...	...	...	...	444	...	...	...	8,192	*575*	7,617
Rajputana	6,794	2,245	2,039	3,197	...	1,352	...	...	49	963	...	...	2,425	...	...	...	19,064	...	19,064
Punjab	...	...	...	94	...	...	...	18,799	...	759	14,182	...	...	...	...	...	33,834	*264*	33,570
Burma	55,759	40,950	29,398	1,29,327	835	5,052	3,045	701	7,801	21,567	...	...	10,536	...	...	...	3,05,471	...	3,05,471
Bihar and Orissa	...	...	...	...	...	...	...	...	4,266	...	...	...	6,123	...	...	...	10,389	...	10,389
Central Provinces and Berar	...	...	...	...	...	1,424	...	...	...	...	...	...	...	...	...	...	1,424	...	1,424
Central India	2,296	5,454	1,665	749	...	347	...	...	49	...	...	...	668	...	...	...	11,228	...	11,228
Assam	...	6,673	3,292	12,047	..	928	1,032	187	...	1,046	...	...	3,534	...	...	...	28,739	...	28,739
TOTAL	11,31,940	4,35,699	1,93,989	25,64,541	5,11,199	3,81,361	1,50,553	9,94,570	1,14,372	1,88,407	69,804	45,985	5,56,279	—176	124	...	73,38,647	*4,93,990*	68,44,657
Under control of Indian Munitions Board—																			
r of War Accounts	...	...	...	30,805	...	...	...	1,21,136	98,739	...	...	...	14,987	...	...	...	2,65,667	...	2,65,667
GRAND TOTAL	11,31,940	4,35,699	1,93,989	25,95,346	5,11,199	3,81,361	1,50,553	11,15,706	2,13,111	1,88,407	69,804	45,985	5,71,266	—176	124	...	76,04,314	*7,93,990*	71,10,324
Total India converted into £ at R15=£1																		£	474,022

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section M.—Provincial Surpluses and Deficits.

Expenditure 1,079,131.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	
Adjustment on account of Provincial Services.	71	Contribution between Imperial and Provincial Revenues—				
		Net Contribution to Provincial .	262	2,269,168	...	
	72	Provincial Balances, Surpluses and Deficits.	263	13,083,867	...	1,079,131
				Total .	...	1,079,131

No. 71.—ACCOUNT of CONTRIBUTION BETWEEN IMPERIAL and PROVINCIAL REVENUES during the year 1918-19.

[Credits + Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution under the Provincial Settlements in order to provide for excess or deficiency of assigned Revenue as compared with assigned Expenditure	—21,43,000	—9,38,000	—7,28,000	—19,76,000	+4,86,000	+12,90,000	—2,36,000	+21,40,000	+6,89,000	—14,16,000
Special Contribution—										
Recurring assignments in consequence of subsequent modifications of the provincial Settlements	+17,66,156	+76,264	+25,07,429	+59,10,267	+16,83,284	—67,799	+29,56,152	+88,328	+59,367	+1,49,79,448
Do. do. in consequence of the new scheme of Taxation	—12,74,614	—50,47,000	—53,64,000	—12,63,102	—2,62,000	—17,34,134	—3,50,000	—2,91,300	—1,17,842	—1,57,03,992
Do. do. for Police Reforms	...	+3,25,000	...	+3,77,000	...	...	...	+1,74,000	...	+8,76,000
Do. do. for increase of Expenditure on account of Education	+28,00,000	+21,30,000	+41,81,000	+22,96,500	+13,30,400	+11,43,800	+17,85,500	+9,24,000	+5,97,500	+1,71,88,700
Do. do. for increase of Expenditure on Sanitation	+6,35,466	+6,20,000	+5,58,200	+6,87,312	+4,21,672	+3,30,480	+3,33,133	+3,00,000	+50,000	+39,36,263
Non-recurring assignments in aid of Educational, Sanitary, Public Works and Miscellaneous Expenditure	+7,99,000	+18,98,226	+6,88,684	+18,81,740	+10,06,039	+24,07,183	+5,72,717	+3,77,418	+30,35,065	+1,26,66,102
In aid of Provincial Resources generally	...	...	...	...	...	+15,11,000	...	...	...	+15,11,000
In adjustment of Inter-provincial transactions	...	...	—1,26,583	...	...	...	+2,66,163	+5,000	—1,44,580	...
Total Special Contributions	+47,26,008	+2,490	+24,44,730	+98,89,717	+41,79,425	+35,90,530	+55,63,665	+15,77,446	+34,79,510	+3,54,53,521
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+25,83,008	—9,35,510	+17,16,730	+79,13,717	+46,65,425	+48,80,530	+53,27,665	+37,17,446	+41,68,510	+3,40,37,521
	Net contribution from Imperial to Provincial Rs. 3,40,37,521 converted into £ at Rs. 15=£1 . £									2,269,168

No. 72.—ACCOUNT of PROVINCIAL REVENUE, EXPENDITURE, and BALANCES for the Year ended 31st March 1919.

	Opening Balance.	Revenue including contribution from Imperial as per Account No. 9.	TOTAL.	Expenditure as per Account No. 10.	Closing Balance.	PROVINCIAL SURPLUSES. Increase of Balance.	PROVINCIAL DEFICITS. Decrease of Balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras	2,01,08,437	8,74,64,929	10,75,73,366	8,65,44,808	2,10,28,558	9,20,121	...
Bombay	3,91,96,308	10,03,80,200	13,95,76,508	9,55,06,613	4,40,69,895	48,73,587	...
Bengal	3,67,64,673	7,39,00,920	11,06,65,593	7,34,65,048	3,72,00,545	4,35,872	...
United Provinces of Agra and Oudh	2,45,23,646	7,59,97,271	10,05,20,917	7,52,65,034	2,52,55,883	7,32,237	...
Punjab	1,94,51,581	5,73,76,100	7,68,27,681	5,37,32,536	2,30,95,145	36,43,564	...
Burma	95,11,552	6,48,55,627	7,43,67,179	6,11,68,682	1,31,98,497	36,86,945	...
Bihar and Orissa	1,41,05,734	3,51,26,652	4,92,32,386	3,39,40,722	1,52,91,664	11,85,930	...
Central Provinces and Berar	1,36,77,576	3,12,55,008	4,49,32,584	3,22,27,362	1,27,05,222	...	9,72,354
Assam	27,31,534	1,84,43,623	2,11,75,157	1,67,62,557	44,12,600	16,81,066	...
TOTAL . Rs.	18,00,71,041	54,48,00,330	72,48,71,371	52,86,13,362	19,62,58,009	1,71,59,322	9,72,354
Converted into £ at Rs. 15 = £1 . £					13,083,867	1,143,955	64,824
Net Provincial Surplus .						1,079,131	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1918-19.

Section N.—Railway, Irrigation and other Capital not charged to Revenue.

Receipts £154,513. Disbursements £6,371,484.

Major Heads.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	73	General Abstract of Expenditure and Results (Summary)	267	...	...	...
Capital Expenditure on Railways.	73A	Statement of money specifically provided for and of amount expended . .	268	...	...	...
" " .	73B	" " " summary to end of 1918-19	270	...	...	...
" " .	74	State Railways—Construction . . .	272	...	...	4,857,499
Account of capital raised through Companies towards outlay on State Railways.	74A	Debenture capital raised by Companies .	274	...	...	...
	"	Contributions by Companies from their Provident Fund	274	...	...	...
	74B	Detailed Account of East Indian Railway .	274	356,629	...	...
	74C	" " Eastern Bengal Railway	275	114,582	...	...
	74D	" " Oudh and Rohilkhand Railway . . .	276	86,600	...	...
	74E	" " North Western Railway	277	1,619,650	...	...
	74F	" " South Indian Railway .	278	—29,309	...	...
	74G	" " Great Indian Peninsula Railway . . .	279	535,579	...	...
	74H	" " Bombay, Baroda and Central India Railway	280	426,638	...	...
	74I	" " Madras and Southern Mahratta Railway .	281	...	...	...
	74J	Statement of Progressive Discharge of liabilities through the purchase of Railways .	282	...	...	...
	75	Irrigation Works—Construction . .	286	...	...	236,722
Redemption of Liabilities.	76	Capital Charge involved in Redemption of Liabilities	287	...	...	...
General Public Works Statements.	77	Details of Expenditure on Establishment .	288	...	...	...
	78	Charges for Establishment and the percentage it bears to the outlay on works and repairs	296	...	...	...
	78A	Details and distribution of expenditure on Tools and Plant	300	...	...	...
Capital Account of Indian Railway Companies.	79	Capital raised and deposited by Companies .	305	...	112,261	1,531,900
	"	Outlay of Railway Companies and Repayments	305	...	42,252	—540,430
	79A	Capital subscribed by Indian States . .	306	...	...	...
Initial Expenditure on New Capital at Delhi.	80	Initial Expenditure on New Capital at Delhi.	307	...	...	285,793
		Detailed account of works expenditure—				
	80a	Buildings	308	163,989	...	...
	80b	Communication	308	7,851	...	...
	80c	Miscellaneous Public Improvements .	308	5,722	...	...
	80d	Irrigation	309	7,628	...	...
	80e	Sanitation	309	47,472	...	...
	80f	Miscellaneous	309	19,768	...	...
	80g	Maintenance during construction . .	309	20,338	...	...
				Total £ .	154,513	6,371,484

No. 73.—SUMMARY of Capital Expenditure

[£1 is recorded for every 15 rupees in

Years.	No. of Items.	CONSTRUCTION.* Railways. India.	Railways. England.	Railways. Total.	Irrigation. India.	Irrigation. England.	Irrigation. Total.	Total Construction.
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,514,478	1,513,784	6,028,262	620,398	7,259	627,657	6,655,919
1905-1906	31	7,424,473	2,057,886	9,482,359	833,354	35,718	869,072	10,351,431
1906-1907	32	5,384,545	2,551,691	7,936,236	1,455,711	85,461	1,541,172	9,477,408
1907-1908	33	7,968,860	2,414,214	10,383,074	1,197,571	100,458	1,298,029	11,681,103
1908-1909	34	6,189,335	3,329,587	9,518,922	1,393,851	68,721	1,462,572	10,981,494
1909-1910	35	4,251,599	2,096,986	6,348,585	1,447,963	49,040	1,497,003	7,845,588
1910-1911	36	7,086,011	1,870,928	8,956,939	1,520,309	69,678	1,589,987	10,546,926
1911-1912	37	4,871,050	2,155,694	7,026,744	1,838,268	92,234	1,930,502	8,957,246
1912-1913	38	6,404,219	2,454,354	8,858,573	1,842,268	37,853	1,880,121	10,738,694
1913-1914	39	20,851,200	2,999,328	23,850,528	1,797,598	74,952	1,872,550	25,723,078
1914-1915	40	8,084,464	2,424,059	10,508,523	1,630,020	63,669	1,693,689	12,202,212
1915-1916	41	3,926,153	852,742	4,778,895	1,297,250	41,973	1,339,223	6,118,118
1916-1917	42	1,555,422	318,654	1,874,076	843,865	8,101	850,966	2,725,042
1917-1918	43	3,131,245	439,433	3,570,678	(c)662,325	1,952	664,277	4,234,955
1918-1919	44	4,230,714	632,142	4,862,856	559,491	2,153	561,644	5,424,500
		155,319,053	58,261,738	213,580,791	41,376,809	3,863,294	45,240,103	258,820,894

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250; total, £566,694. The purchase of the Naihati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge for exchange among the respective heads and the revised totals converted at R15=£1.

(c) £57,368 transferred to "Civil Works" in connection with the separation of the accounts of the Poona Water Works from those of the Mutha canals project in Bombay.

DISTRIBUTION of Capital Expenditure on State Railways and

State Railways.		India, General.	North-West Frontier.	Madras.	Bombay.
India	R	6,33,80,075	...	...	...
Deduct—Charged to Revenue	R	—286	...	...	...
Net India	R	6,33,80,361	...	...	...
Converted at R15 = £1	£	4,225,357	...	...	...
England	£	632,142	...	...	...
Total	£	4,857,499	...	...	...
Irrigation.					
India	R	...	8,695	5,69,356	—2,46,384
Converted at R15 = £1	£	...	580	37,957	—16,425
England	£	...	...	...	...
Total	£	...	580	37,957	—16,425

on STATE RAILWAYS and IRRIGATION WORKS.¶

respect of transactions in India.]

No. of Items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.										Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	CHARGED AGAINST REVENUE.							Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM			
	Famine Insurance.		Frontier Railways prior to 1884-85.	Preliminary Expenditure, etc., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.		Capital raised through Companies, see Account No. 74-A.	State Funds.		
	Railways.	Irrigation Works.										
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£	£	£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	†9,573,056	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—88,752	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—188,540	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—782	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—70	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—52,068	4,207	—12,508	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—66,709	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	29,257	26,550	27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,012	...	9,177	6,250	51,473	397,724	6,258,195	963,636	5,692,283	...	6,655,919
31	55,278	296,573	...	9,687	7,195	16,305	385,038	9,966,393	1,487,995	8,863,436	12,980,960	23,332,391
32	3,442	356,460	...	14,517	3,236	387,085	764,740	8,712,668	...	9,477,408	...	9,477,408
33	6,561	417,240	...	7,443	—197,975	35,067	268,336	11,412,767	1,897,112	9,783,991	2,144,800	13,825,903
34	70	403,030	...	30,269	415	76,053	509,837	10,471,657	4,278,547	6,702,947	...	10,981,494
35	12,015	432,888	...	13,708	1,246	11,765	471,622	7,373,966	2,459,426	5,386,162	...	7,845,588
36	36,895	359,660	...	4,044	795	26,439	427,833	10,119,093	2,294,278	8,252,648	5,904,100	16,451,026
37	44,275	383,465	...	249	836	10,506	439,331	8,517,915	...	8,957,246	...	8,957,246
38	41,411	426,501	...	...	4,266	45,291	517,469	10,221,225	13,333	10,725,361	...	10,738,694
39	8,576	491,424	...	2,058	1,414	98,864	602,336	25,120,742	34,667	25,688,411	...	25,723,078
40	—1,311	501,311	...	—483	459	69,198	569,174	11,633,038	2,368,577	9,833,635	...	12,202,212
41	—193	500,193	...	1,713	1,263	26,077	529,053	5,589,065	3,472,246	2,645,872	...	6,118,118
42	—476	333,601	...	...	2,204	5,282	340,611	2,384,431	...	2,725,042	...	2,725,042
43	—20	344,449			—766	—53,163	290,500	3,944,455	—500,000	4,734,955	...	4,234,955
44	—19	318,249	...	...	5,376	(b)11,673	330,279	5,094,221	...	5,424,500		5,424,500
	5,248,069	7,413,215	2,938,755	1,046,527	1,2[illegible]3,102	4,920,671	22,770,339	236,050,555	25,702,429	233,118,465 (a)	60,502,103	319,322,997

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.
R1,06,750 Debt incurred in India.

(a) Includes £566,667 capital subscribed by the Jaipur Durbar towards outlay on the Nagda-Muttra Railway. (Account No. 79A.)

(b) *Vide* Account No. 75.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1918-19.

Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
...	101,592	...	...	...	...	—20,950	6,34,60,717
...	*101,592*	...	...	...	...	*—20,950*	*80,356*
...	...	...	...	...	...	...	6,33,80,361
...	...	...	...	...	...	...	4,225,357
...	...	...	...	...	...	...	632,142
...	...	...	...	...	...	...	4,857,499
...	5,82,487	11,48,019	3,69,076	—4 415	11 05,790	...	35,32,624
...	38,832	76,535	24,605	—294	73,719	...	235,509
...	1,203	10	...	...	...	...	1,213
...	40,035	76,545	24,605	—294	73,719	...	236,722

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 73A.—STATEMENT of MONEY specifically provided for CAPITAL EXPENDITURE on RAILWAYS and of AMOUNT expended in 1918-19.

Amount specifically provided.	£	Expenditure.	£
Capital Receipts from Railway Companies (see Account No. 79).	—1,419,639	State Railways (see Account No. 73, column 4)	4,862,856
Appropriation from Famine grant for avoidance of debt.	3,79,003	Capital expenditure by Railway Companies (see Account No. 79).	582,682
Appropriation from Famine grant for protective Railways (see Account No. 73, column 9).	—19		
Appropriation from Revenue for other Railways (see Account No. 73, column 13).	5,376		
Excess over amount specifically provided (see below).	5,315,453		
TOTAL .	4,280,174	TOTAL .	4,280,174

NOTE.—The excess of Expenditure shown above is accounted for as follows :—

Net receipts under heads of Debt, Deposits and Advances other than items included above		9,723,869
Deduct—		
Excess of Expenditure (charged to Revenue) over Revenue	*3,820,409*	
Capital expenditure not charged to Revenue on Works other than Railways . .	*522,515*	
Cash Balance increased	*65,492*	
		4,408,416
Total (see above) .		5,315,453

No. 73 B.—Summary of Amounts provided for Capital Expenditure on Railways and Annual Expenditure thereof from 1905-1906 to end of 1918-1919.

No. 73B.—Summary of Amounts provided for CAPITAL EXPENDITURE on RAILWAYS

(1) Year.	Resources specifically provided for Capital Expenditure on Railways. (2)* Loans for Railway purposes issued under the East Indian Loans Act.	(3) Capital Receipts from Railway Companies.	(4) Capital contributed by Indian States towards outlay on State Railways.	(5) Appropriation from Famine Grant for Avoidance of Debt.	(6) Appropriation from Famine Grant for Protective Railways.	(7) Appropriation from Revenue for other Railways.	(8) Moiety of Profits on Rupee coinage.	(9) Total "Resources specifically provided" (Cols. 2 to 8).	Other (10) Revenue. Surplus(+) or Deficit(—).	(11) Loans issued in India.
	£	£	£	£	£	£	£	£	£	£
1905-06	12,089,146	1,452,321	...	512,262	55,278	16,882 (a)	...	14,125,889	2,091,654	2,666,667
1906-07	2,000,000	*—254,440*	...	332,383	3,442	17,753 (b)	...	2,099,138	1,589,340	3,000,000
1907-08	8,632,947	2,243,776	...	250,000	6,561	*—190,532* (c)	1,123,604	12,066,356	300,615	1,666,667
1908-09	6,842,053	5,298,858	...	250,000	70	30,684 (d)	51	12,421,711	*—3,737,710*	1,333,333
1909-10	10,569,573	2,457,210	66,667	475,338	12,015	14,953 (e)	...	13,595,756	606,641	1,666,667
1910-11	6,724,820	2,381,519	...	601,095	36,895	4,839 (f)	...	9,749,168	3,936,287	1,000,000
1911-12	3,355,103	17,497	...	457,967	44,275	(g) 1,085	...	3,875,927	3,940,334	1,333,333
1912-13	3,000,000	578,079	...	343,203	41,411	4,266	...	3,966,959	3,107,634	2,000,000
1913-14	...	4,752,147	200,000	342,489	8,576	(h) 3,472	...	5,306,684	2,312,423	2,000,000
1914-15	3,250,000	(k) 4,548,590	66,666	220,115	*—1,311*	(i) 223	...	8,084,283	*—1,785,270*	3,333,333
1915-16	3,250,000	3,865,447	66,667	425,305	*—193*	(l) 2,976	...	7,610,202	*—1,188,661*	3,332,400
1916-17	...	555,431	66,667	479,258	*—476*	2,204	...	1,103,084	7,478,170	4,486,680
1917-18	...	*—1,305,810*	100,000	651,806	*—20*	*—766*	...	*—554,790*	8,087,074	...
1918-19	...	—1,419,639	...	379,003	*—19*	5,376	...	—1,035,279	—3,820,409	...
	59,713,642	25,170,981	566,667	5,720,224	206,504	*—86,585*	1,123,655	92,415,088	22,918,322	27,819,080

* When a loan under the East India Loans Act is issued at a premium, the nominal amount is entered in this column and the premium is credited year of issue or by the provision from Revenue of a sinking fund estimated to be sufficient to accumulate the amount of the discount by the date at which in 1905-1906 of £10,089,146 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution for part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this

(a) Includes £9,687 previously charged to Revenue brought on to Capital account of 1905-06 without financial adjustment.
(b) Ditto £14,517 ditto ditto 1906-07 ditto.
(c) Ditto £7,443 ditto ditto 1907-08 ditto; £198,155 expended from Local Funds on the
(d) Ditto £30,269 ditto ditto 1908-09 ditto.
(e) Ditto £13,708 ditto ditto 1909-10 ditto.
(f) Ditto £4,044 ditto ditto 1910-11 ditto.
(g) Ditto £249 ditto ditto 1911-12 ditto.
(h) Ditto £2058 ditto ditto 1913-14 ditto.
(i) Ditto £—483 and £247 ditto ditto 1914-15 ditto.
(j) £13,355,280 transferred from Capital Account of Railway Companies to State Railway Construction without financial adjustment.
(k) £212,523 Receipts and £164,141 Expenditure transferred from "Deposits" to Capital Account of Indian Railway Companies.
(l) Includes £1,713 previously charged to Revenue brought on to Capital account of 1915-16 without financial adjustment.

and Annual Expenditure thereof from 1905-1906 to end of 1918-19.

Resources.					Capital Expenditure on Railways.					
(12) Net Receipts under Debt Deposits and Advances, other than items shown separately.	(13) Cash Balances reduced (+) or increased (—).	(14) Deduct—Capital expenditure not charged to Revenue on Works other than Railways.	(15) Deduct—India's Financial Contribution to the war.	(16) Total "Other Resources" (columns 10 to 15).	(17) Total Provision (columns 9 and 16).	(18) On State Railways (including purchased lines worked by Companies).	(19) By Railway Companies (other than those working purchased lines).	(20) Discharge of Liabilities.	(21) Purchase of Lines.	(22) Total expenditure (columns 18 to 21).
£	£	£	£	£	£	£	£	£	£	£
836,900	794,375	*556,194*	...	5,833,602	19,959,491	9,482,359	*—362,528*	250,000	10,589,660	19,959,491
279,311	4,282,927	*797,627*	...	8,353,951	10,453,089	7,936,236	1,766,953	749,900	...	10,453,089
142,840	*—2,655,163*	*845,722*	...	*—1,390,763*	10,675,593	10,383,074	*—342,181*	634,700	...	10,675,593
3,012,820	*—99,330*	*983,489*	...	*—474,376*	11,947,335	9,518,922	562,613	1,865,800	...	11,947,335
4,744,756	*—9,415,504*	*1,052,349*	...	*—3,449,789*	10,145,967	6,348,585	2,117,982	1,679,400	...	10,145,967
2,303,534	*—3,636,225*	*1,203,888*	...	2,399,708	12,148,876	8,956,939	*—1,375,963*	2,317,900	2,250,000	12,148,876
3,683,544	*—2,141*	*1,541,523*	...	7,413,547	11,289,474	7,026,744	986,530	3,276,200	...	11,289,474
2,266,483	2,660,647	*1,523,223*	...	8,511,541	12,478,500	8,858,573	1,142,327	2,477,600	...	12,478,500
572,260	5,316,780	*1,729,396*	...	8,472,067	13,778,751	(j) 23,850,528	(j) —11,352,977	1,281,200	...	13,778,751
(k) 2,792,944	1,073,415	*1,483,541*	...	3,930,881	12,015,164	10,508,523	(k)1,506,641	...	...	12,015,164
2,393,268	*—2,126,834*	*1,144,227*	...	1,265,946	8,876,148	4,778,895	439,753	3,657,500	...	8,876,148
—4,551,080	*—1,865,805*	*756,380*	...	4,791,585	5,894,669	1,874,076	770,593	3,250,000	...	5,894,669
101,233,168	*—5,265,384*	*623,534*	*100,000,000*	3,431,324	2,876,534	3,570,678	*—694,144*	...	...	2,876,534
9,723,869	—65,492	*522,515*	...	5,315,453	4,280,174	4,862,856	—582,682	...	...	4,280,174
129,434,617	*—11,003,734*	*14,763,608*	*100,000,000*	54,404,677	146,819,765	117,956,988	*—5,417,083*	21,440,200	12,839,660	146,819,765

to Revenue. When a loan is issued for cash at a discount, the discount is made good from Revenue either by being charged against Revenue in the the loan can be redeemed : in the former case the nominal amount of the loan is entered in this column, in the latter case the cash proceeds. The issue payable on the purchase of the undertaking was an exceptional transaction ; no charge was made to Revenue on account of the difference between the column.

Mayavaram-Mutupet Railway has been dropped out of this account without financial adjustment.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74.—ABSTRACT ACCOUNT of Capital Expenditure

Provinces and Railways.	No. of Items.	Expenditure during the year. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	Deduct. *Receipts on Capital Account.*	Deduct. *Stores and advances paid for in previous years and charged to works in current year in excess of payments on the same Account.*	Net Outlay.
		R	R	R	R	R	R
Imperial.							
India, General.							
1. Assam-Bengal { Part I	1	3,610	...	...	...	...	3,610
1. Assam-Bengal { Part II	1	19,15,918	−528	74,367	...	...	19,89,757
2. Aden Railway	2	−968	...	...	*93*	*2,77,606*	−2,78,667
3. Bombay, Baroda and Central India	3	39,09,254	4,651	24,85,662	...	...	63,99,567
4. Burma	4	...	...	...	...	...	...
5. „ Extensions	5	2,31,258	33,527	...	...	*15,229*	2,49,556
6. Bengal Nagpur	6	1,35,10,100	42,446	48,01,021	*4,39,992*	...	1,79,13,575
7. East Indian	7	36,07,103	46,743	16,95,700	*106*	...	53,49,440
8. Eastern Bengal System	8	3,06,690	67,991	13,44,453	*406*	...	17,18,728
9. Great Indian Peninsula	9	41,76,824	1,49,199	37,86,391	*78,723*	...	80,33,691
Agra-Delhi Chord		27,748	...	...	...	...	27,748
Baran-Kotah		33,960	...	...	...	...	33,960
Bhopal		35,707	...	...	...	...	35,707
Cawnpore-Banda		51,603	38	...	...	...	51,641
10. Jodhpur-Hyderabad (British Section)	10	29,349	53	...	...	*305*	29,097
11. Lucknow-Bareilly	11	...	...	...	...	...	...
12. Madras and Southern Mahratta	12	...	...	...	...	...	...
Bezwada Extension		766	...	...	...	...	766
Dhone Kurnool		...	...	...	...	...	...
13. North Western	13	1,79,23,785	1,68,978	62,82,582	*80,594*	...	2,42,94,751
Laki Pezu Tank		1,09,452	28,556	...	*319*	*13,462*	1,24,227
Nushki Extension		52,75,226	7,33,560	4,85,333	*5,47,976*	...	59,46,143
Tank Murtaza Railway		5,93,685	82,609	20,724	*490*	...	6,96,528
14. Oudh and Rohilkhand	14	6,42,944	34,742	6,21,313	...	...	12,98,999
15. South Indian	15	−2,05,106	837	...	*1,39,606*	*95,762*	−4,39,637
Coonoor Ootacamund		3,508	...	...	...	*5,713*	−2,205
Dharmapuri-Hosur Extension		...	−286	...	...	...	−286
Tinnevelly-Quilon (British Section)		−915	...	...	...	...	−915
ditto (Indian State Section)		3,113	...	...	...	...	3,113
16. Tirhoot State Railway and Extensions including Khagria Roserah, Samastipur-Roserah Extension	16	80,911	−1,160	5,66,457	*9,29,873*	...	−2,83,665
17. Bilaspur-Etawah	17	...	...	...	...	...	...
18. Frontier Railway Reserve Material	18	...	...	...	...	*9,268*	−9,268
19. Ganges Bridge	19	...	...	...	...	...	...
20. Nagpur-Chittattisgarh Depreciation Account	20	...	...	...	...	...	...
21. Petroleum Operations, Baluchistan	21	...	...	...	...	...	...
22. Ranaghat-Bhagwangola	22	...	...	..	...	...	...
23. Sabarmati-Dhoolka	23	...	...	...	...	...	...
24. Southern Mahratta (Depreciation on works)	24	...	...	...	...	...	...
35. Umaria Colliary (Depreciation on works)	25	...	...	...	...	...	...
26. Vizagapatam-Raipur	26	...	...	...	...	...	...
27. Warora Colliary	27	...	...	...	...	...	...
28. State Railway Stores	28	...	...	23,724	...	...	23,724
29. Expenditure in England for Stores purchased and remaining unappropriated	29	...	...	...	...	*3,47,478*	−3,47,478
Total Imperial		5,22,65,525	13,91,956	2,21,87,727	*22,18,178*	*7,64,823*	7,28,62,207
Provincial.							
United Provinces.							
Distillery siding (Izatnagar to Moheshpur Utaria)	30	1,01,592	...	...	...	...	1,01,592
Assam.							
31. Jorhat	31	137	...	...	*5,351*	*15,736*	−20,950
Total Provincial		1,01,729	..	...	*5,351*	*15,736*	80,642
Total Construction of State Railways		5,23,67,254	13,91,956	2,21,87,727	*22,23,529*	*7,80,559*	7,29,42,849
Total converted into £ at R15=£1						£	4,862,856

Charged to Revenue	Famine Relief and Insurance	India	£ −19
		England	£ ...
	Construction of Railways charged against Revenue		£ 5,376
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 4,225,357
	England		£ 632,142
		Total	£ 4,862,856

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1918-19.

No. of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct—Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	R	R	R	R	R	R	
1	56,22,290	...	...	56,22,290	...	56,22,290	
	11,76,43,573	9,74,118	12,40,296	11,98,57,987	*16,332*	11,98,41,655	
2	5,74,309	15,950	—2,01,378	3,88,881	*180*	3,88,701	
3	29,85,65,352	1,30,54,465	1,55,67,965	32,71,87,782	(a) *38,91,935*	32,32,95,847	*See* Account No. 74H.
4	9,07,26,632	69,03,995	...	9,76,30,627	*2,18,303*	9,74,12,324	(a) Includes Rs. 1,85,000 Contribution by the Palanpur Durbar.
5	3,42,27,588	33,10,484	71,584	3,76,09,656	...	(b)3,76,09,656	(b) Includes Rs 25,708 expended on the Daga Loop.
6	28,07,20,725	43,445	25,56,940	28,33,21,110	*9,59,541*	(d)28,23,61,569	
7	37,93,91,216	78,11,020	1,31,91,152	40,03,93,388	*1,02,99,573*	39,00,93,815	*See* Account No. 74B.
8	29,75,07,027	1,35,34,808	1,76,11,720	32,86,53,555	*22,48,987*	32,64,04,568	*See* Account No. 74C.
9	28,48,18,259	70,63,810	2,02,91,442	31,21,73,511	*50,69,944*	30,71,03,567	*See* Account No. 74G.
	1,42,15,799	6,82,593	...	1,48,98,392	*2,612*	1,48,95,780	
	46,74,232	2,88,593	...	49,62,825	*12,138*	49,50,687	
	37,72,890	3,62,124	...	41,35,014	*4,111*	(c) 41,30,903	(c) Represents amount contributed by the Government for Construction: Rs. 40,70,333 and Survey Charges Rs. 60,570.
	76,38,665	4,04,465	...	80,43,130	*2,463*	80,40,667	
10	42,40,153	3,08,083	...	45,48,236	*1,430*	45,46,806	
11	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
12	12,98,38,069	62,12,807	...	13,60,50,876	*1,58,615*	13,58,92,261	*See* Account No. 74 I.—Includes Rs. 1,65,78,416 outlay on Bellary-Kistna Railway.
	11,35,105	1,17,275	...	12,52,380	*2,472*	12,49,908	
	9,35,767	82,803	...	10,18,570	*228*	10,18,342	
13	72,53,75,039	2,92,19,310	2,86,87,380	78,32,81,729	*82,20,976*	77,50,60,753	*See* Account No. 74E.
	30,76,639	3,83,341	3,619	34,63,599	*10,406*	34,53,193	
	2,51,51,689	12,92,140	7,47,729	2,71,91,558	*6,52,706*	2,65,38,852	
	8,05,868	1,00,420	2,50,492	11,56,780	*520*	11,56,260	
14	11,93,91,903	27,27,473	53,81,012	12,75,00,388	*35,59,945*	12,39,40,443	*See* Account No. 74D.
15	9,13,59,988	52,82,107	58,94,154	10,25,36,249	*66,23,288*	9,59,12,961	*See* Account No. 74F.
	40,00,006	3,06,501	659	43,07,166	*1,086*	43,06,080	
	17,59,379	3,61,633	9,868	21,30,880	*371*	21,30,509	
	39,12,292	4,55,244	...	43,67,536	...	43,67,536	
	1,06,62,386	11,96,740	...	1,18,59,126	...	1,18,59,126	
16	9,07,76,359	44,47,661	26,74,622	9,78,98,642	*1,80,63,174*	7,98,35,468	(d) Includes overdraft and advances of the Bengal Nagpur Railway Company amounting to Rs. 20,17,70,996 at end of 31st December 1910 treated as State outlay, and capital stock held by the Secretary of State amounting to Rs. 70,665.
17	75,132	...	...	75,132	...	75,132	
18	...	33,545	5,19,402	5,52,947	*22*	5,52,925	
19	76,416	...	...	76,416	...	76,416	
20	6,57,038	...	...	6,57,038	...	6,57,038	
21	1,19,198	...	...	1,19,198	*11*	1,19,187	
22	2,77,036	25,676	...	3,02,712	*262*	3,02,450	
23	59,900	...	...	59,900	...	59,900	
24	5,27,071	...	...	5,27,071	...	5,27,071	
25	1,82,672	...	...	1,82,672	...	1,82,672	
26	2,45,035	...	...	2,45,035	...	2,45,035	
27	11,08,281	3,775	...	11,12,056	*70,641*	10,41,415	
28	25,960	...	36,633	62,593	*2,520*	60,073	
29	...	...	77,980	77,980	...	77,980	
	3,04,06,97,300	10,73,12,984	11,46,13,271	3,26,26,23,555	*6,01,04,595*	3,20,25,18,960	
30	1,01,592	...	...	1,01,592	...	1,01,592	
31	10,24,969	41,247	36,891	11,03,107	*11,794*	10,91,313	
	11,26,561	41,247	36,891	12,04,699	*11,794*	11,92,905	
	3,04,18,23,861	10,73,54,231	11,46,50,162	3,26,38,28,254	*6,01,16,389*	3,20,37,11,865	
					£	213,580,791	

£	5,159,034	*See* Account No. 48C.
£	89,035	
£	4,141,857	*See* Account No. 50 and No. 64.
£	1,046,527	
£	146,352,648	
£	56,791,690	
£	213,580,791	

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74A.—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1918-19.

		East Indian.	South Indian.	Great Indian Peninsula.	Bombay, Baroda and Central India.	Total.
During the year 1918-19.						
Debentures raised (net). Nominal amount	£	..	...	...	...	...
Debentures raised (net). Cash received	£	...	...	...	...	...
Receipts converted into rupees	R	...	...	...	...	...
Ditto reconverted into £ at R15=£1	£	...	...	...	...	...
Contribution from Provident Fund		...	...	...	...	...
Ditto converted into £ at R15=£1	£	...	...	...	...	...
To 31st March 1919.						
Debentures raised (net). Nominal amount	£	18,500,000	3,328,248	3,500,000	1,000,000	26,328,248
Debentures raised (net). Cash received	£	17,748,542	3,306,494	3,253,158	959,364	25,267,558
Receipts converted into rupees	R	27,07,02,709	4,96,35,901	4,87,97,364	1,43,90,464	38,35,26,438
Ditto reconverted into £ at R15=£1	£	18,046,847	3,309,060	3,253,158	959,364	25,568,429
Contribution from Provident Fund and advances by the Home Board	R	...	...	...	20,10,000	20,10,000
Ditto converted into £ at R15=£1	£	...	...	...	134,000	134,000

No. 74B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1918-19.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt		...	12,039,882	12,039,882*
Capital Outlay incurred since purchase of Line:				
Purchase of Tarkessur Railway	R	...	32,02,972	32,02,972
Overdrawn Capital to 31st December 1879	,,	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	..	10,55,805	10,55,805
Land	,,	2,49,217	1,29,50,978	1,32,00,195
Formation	,,	7,31,369	1,94,79,780	2,02,11,149
Bridge-work	,,	1,72,290	3,20,82,203	3,22,54,493
Fencing	,,	12,223	40,39,874	40,52,097
Electric telegraph	,,	4,071	5,62,598	5,66,669
Ballast and Permanent-way	,,	8,02,267	7,53,55,782	7,61,58,049
Stations and Buildings	,,	13,62,696	5,47,89,718	5,61,52,414
Plant	,,	*—1,45,997*	1,39,02,906	1,37,56,909
Ferries, etc.	,,	15,208	*—4,07,436*	*—3,92,228*
Rolling-stock	,,	4,47,446	14,74,54,861	14,79,02,307
General Charges	,,	46,743	77,64,277	78,11,020
New Minor Works	,,	59	4,11,117	4,11,176
Suspense Accounts	,,	16,95,700	1,14,95,452	1,31,91,152
Commission, etc., on Loans	,,	...	44,52,621	44,52,621
Collieries Block	,,	*—43,746*	38,05,065	37,61,319
Capital Outlay incurred since purchase of Line	,,	53,49,546	39,50,43,842	40,03,93,388
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale proceeds of surplus stores and dismantled buildings, etc.	,,	*106*	*18,11,960*	*18,12,066*
Total Deductions	,,	*106*	*1,02,99,467*	*1,02,99,573*
Net Capital Outlay since purchase of Line	R	53,49,440	38,47,44,375	39,00,93,815
Ditto ditto converted into £ at R15=£1		**356,629**	**25,649,625**	**26,006,254**
Total Debt and Capital Outlay		356,629	37,689,507	38,046,136
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	356,629	25,656,742	(a)26,013,371

(a) Includes the debt of £7,117 (R1,06,750) incurred in India on the purchase.

*£226,061 and £3,247,864 have been cancelled during the year and to end of the year, respectively, by sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £257,044 and £5,001,613 have also been discharged during and to end of the year, respectively, by annuity payments, *vide* Account No. 74-J., page 282.

No. 74C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	"	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	"	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	"	...	108	108
India 3 per cent. Stock issued in purchase of the undertaking of the Bengal Central Railway Company (£500,000) and in payment of Compensation to Secretary and Clerks, etc. (£514)	"	...	500,514	500,514
TOTAL DEBT	"	...	2,070,298	2,070,298*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	R	...	7,12,147	7,12,147
Overdrawn Capital to 30th June 1884 (Eastern Bengal Railway)	"	...	4,24,484	4,24,484
Ditto ditto 1905 (Bengal Central Railway)	"	...	77,61,963	77,61,963
Capital Account: Preliminary Expenses	"	...	12,33,560	12,33,560
Land	"	5,58,633	1,74,27,344	1,79,85,977
Formation	"	1,49,049	2,44,61,788	2,46,10,837
Bridge-work	"	*—1,68,017*	5,37,48,628	5,35,80,611
Fencing	"	1,33,269	50,64,113	51,97,382
Electric Telegraph	"	...	82,462	82,462
Ballast and Permanent-way	"	61,583	6,07,54,909	6,08,16,492
Stations and Buildings	"	9,47,586	3,94,29,736	4,03,77,322
Plant	"	1,18,222	92,24,731	93,42,953
Ferries, etc.	"	*—2,09,454*	33,34,824	31,25,370
Rolling-stock	"	*—12,84,181*	7,18,62,117	7,05,77,936
General Charges	"	67,991	1,34,66,818	1,35,34,809
Suspense Accounts	"	13,44,453	1,62,67,267	1,76,11,720
Exchange	"	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	17,19,134	32,69,34,421	32,86,53,555
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new undertaking	"	...	*7,27,879*	*7,27,879*
(2) Other receipts on Capital Account	"	*406*	*15,20,702*	*15,21,108*
Total Deductions	"	*406*	*22,48,581*	*22,48,987*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	17,18,728	32,46,85,840	32,64,04,568
Ditto ditto converted into £ at R15=£1	**£**	**114,582**	**21,645,723**	**21,760,305**
TOTAL DEBT AND CAPITAL OUTLAY	£	114,582	23,716,021	(a)23,830,603
CHARGED IN ENGLAND	"	150,210	11,662,765	11,812,975
CHARGED IN INDIA	"	*—35,628*	12,053,256	12,017,628

(a) Made up as under:—

	£
Eastern Bengal to close of 1892-93	3,147,860
Northern Bengal do. do.	1,618,815
Dacca do. do.	446,629
Assam Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do. do.	88,679
Gauhati extension to close of 1910-11	841,887
Rajabhatkhawa Dalsingpara to close of 1916-17	74,799
Rangia Tangla to close of 1916-17	85,257
Lower Ganges Bridge to close of 1916-17	2,342,145
Singhjani Fulchhari extension to close of 1917-18	140,946
Outlay on the system from 1893-94 to 1918-19	14,134,305
TOTAL CAPITAL OUTLAY IN INDIA AND ENGLAND	23,830,603

*£216,980 and £228,573 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £25,827 and £505,044 have also been discharged during and to end of the year respectively, by annuity payments—*vide* Account No. 74J., page 282.

N.—Ry. Irrn. and other Capl. not charged to Rveneue.

No. 74D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	"	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	"	...	3,415,000	3,415,000
TOTAL DEBT	"	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	R	...	4,73,955	4,73,955
Land	"	*—11,783*	33,09,224	32,97,441
Formation	"	12,756	41,00,215	41,12,971
Bridge-work	"	*—1,881*	1,65,94,560	1,65,92,679
Fencing	"	2,186	35,24,879	35,27,065
Ballast and Permanent-way	"	40,286	3,82,50,662	3,82,90,948
Stations and Buildings	"	4,40,053	1,66,88,208	1,71,28,261
Plant	"	31,649	25,76,374	26,08,023
Rolling-stock	"	1,29,678	3,32,30,882	3,33,60,560
General Charges	"	34,742	26,92,731	27,27,473
Suspense Accounts	"	6,21,313	47,59,699	53,81,012
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	12,98,999	12,62,01,389	12,75,00,388
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	...	*2,57,892*	*2,57,892*
Total Deductions	"	...	*35,59,945*	*35,59,945*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	12,98,999	12,26,41,444	12,39,40,443
Ditto ditto converted into £ at R15=£1	£	**86,600**	**8,176,097**	**8,262,697**
TOTAL DEBT AND CAPITAL OUTLAY	£	86,600	18,512,146	(*a*)18,598,746
CHARGED IN ENGLAND	"	61,222	15,552,413	15,613,635
CHARGED IN INDIA	"	25,378	2,959,733	2,985,111

(7) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rai Bareili section to close of 1894-95	10,715,115
Ditto Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
Ditto Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
Ditto Rai Bareli-Benares section to close of 1897-98	508,322
Ditto Allahabad-Fyzabad Railway	684,249
Ditto Allahabad-Jaunpur	237,979
Ditto Balamau-Sitapur	143,168
Ditto Rosa-Sitapur	216,367
Ditto Gajroula-Chandpur	48,379
Ditto Akhbarpur-Tanda	27,747
Ditto Dhakia-Sambhal	45,325
Ditto Allahabad-Rai-Bareili-Cawnpore	767,953
Outlay from 1895-96 to 1918-19	4,559,273
TOTAL	18,598,746

No. 74E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621*
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Kalka-Simla Railway	R	...	46,24,786	46,24,786
Overdrawn Capital to 31st December 1885	"	...	28,70,470	28,70,470
Ditto ditto of Kalka-Simla Railway	"	...	1,16,65,186	1,16,65,186
Capital Account: Preliminary Expenses	"	5,842	46,71,929	46,77,771
Land	"	33,708	1,01,98,987	1,02,32,695
Formation	"	8,68,166	7,87,28,713	7,95,96,879
Bridge-work	"	8,16,106	11,81,29,001	11,89,45,107
Fencing	"	76,847	74,20,764	74,97,611
Electric Telegraph	"	239	3,72,868	3,73,107
Ballast and Permanent-way	"	54,37,667	16,99,20,871	17,53,58,538
Stations and Buildings	"	21,83,064	8,61,97,887	8,83,80,951
Plant	"	4,31,403	1,72,52,576	1,76,83,979
Ferries	"	84,228	8,76,489	9,60,717
Rolling-stock	"	79,86,515	18,50,64,847	19,30,51,362
General Charges	"	1,68,978	2,90,50,332	2,92,19,310
Suspense Accounts	"	62,82,582	2,24,04,798	2,86,87,380
Exchange	"	...	94,55,880	94,55,880
Open line maintenance	"	...	...	...
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	2,43,75,345	75,89,06,384	78,32,81,729
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new undertaking	"	...	*53,63,357*	*53,63,357*
(2) Stores made over to the new undertaking	"			
(3) Other receipts on Capital Account	"	80,594	27,77,025	28,57,619
Total Deductions	"	80,594	*81,40,382*	*82,20,976*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	2,42,94,751	75,07,66,002	77,50,60,753
Ditto ditto converted into £ at R15=£1	**£**	**1,619,650**	**50,051,067**	**51,670,717**
TOTAL DEBT AND CAPITAL OUTLAY	£	1,619,650	54,962,688	(a)56,582,338
CHARGED IN ENGLAND	£	438,048	33,090,556	33,528,604
CHARGED IN INDIA	£	1,181,602	21,872,132	23,053,734

(a) Made up as under:—

	£
Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
" Indus Valley Railway to close of 1884-85	5,060,775
" Punjab Northern, Northern and Southern Sections to close of 1884-85	5,090,157
" Sind-Pishin, Southern Section ditto	942,096
" Jech Doab K. K. Thal	2,138,669
" Shorkat Road-Chichoki to close of 1912-13	525,806
" Ladhran Khanewal ditto 1913-14	283,936
" Saraikala Havelian ditto 1914-15	294,307
" Kalabagh Bannu ditto ditto	415,339
" Jakhal Hissar ditto ditto	193,989
" Jullundhar Hoshiarpore ditto ditto	124,530
" North Western system from 1885-86 to 1918-19	36,409,748
TOTAL	56,582,338

* £139,172 and £1,878,611 have been cancelled during the year and to end of the year, respectively, by Sinking Fund purchase. Capital obligations (not included in debt shown above) to the extent of £79,301 and £1,522,010 have also been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 282.

N.—Ry., Irrn. and other Capl. not charged to Revenue.

No. 74F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557 / *Less*—Capital deposited by the New Company *1,000,000*	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of the Nilgiri Railway	R	...	35,42,217	35,42,217
Capital Account: Preliminary Expenses	"	*—1*	7,85,762	7,85,761
Land	"	3,03,269	29,22,717	32,25,986
Formation	"	33,514	58,77,952	59,11,466
Bridge-work	"	25,218	1,43,94,453	1,44,19,671
Fencing	"	*—142*	12,01,168	12,01,026
Electric Telegraph	"	*—599*	1,66,626	1,66,027
Ballast and Permanent-way	"	67,071	1,46,12,811	1,46,79,882
Stations and Buildings	"	1,65,742	1,10,10,836	1,11,76,578
Plant	"	22,165	26,15,273	26,37,438
Ferries	"	*—1,13,777*	29,78,873	28,65,096
Rolling Stock	"	*—7,07,566*	3,11,81,809	3,04,74,243
General Charges	"	837	52,81,270	52,82,107
Suspense Accounts	"	*—95,762*	59,89,916	58,94,154
Exchange	"	...	2,42,360	2,42,360
Value of Stores transferred from—				
Section north of Katpadi	"	...	...	...
Azhikhal-Mangalore	"	...	...	...
Morrappur-Dharmapuri	"	...	16,278	16,278
Tirrupatur-Krishnagiri	"	...	15,959	15,959
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	*—3,00,031*	10,28,36,280	10,25,36,249
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*— (1) Value of Stores and Cash made over to the new undertaking	"	...	*49,61,839*	*49,61,839*
(2) Other Receipts on Capital Account	"	*1,39,606*	*15,21,843*	*16,61,449*
Total Deductions	"	*1,39,606*	*64,83,682*	*66,23,288*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	*—4,39,637*	9,63,52,598	(a)9,59,12,961
Ditto ditto converted into £ at R15=£1	£	*—29,309*	**6,423,507**	**6,394,198**
TOTAL DEBT AND CAPITAL OUTLAY	£	*—29,309*	11,116,064	11,086,755
CHARGED IN ENGLAND	£	...	5,904,799	5,904,799
CHARGED IN INDIA	£	*—29,309*	5,211,265	5,181,956

(a) Includes R19,29,194 for Tirrupatur-Krishnagiri and Morrappur-Dharmapuri.

No. 74G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	"	...	3,220,900	3,220,900
Annual Debentures of the Indian Midland Railway Company for which the Secretary of State incurred the liability on purchase	"	...	3,654,100	3,654,100
Amount of the Share Capital of the Indian Midland Railway Company discharged by the Secretary of State	"	...	2,250,000	2,250,000
TOTAL DEBT	£	...	11,826,450	(a)11,826,450
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Indian Midland Railway	"	...	4,26,30,847	4,26,30,847
Capital Account: Preliminary Expenses	"	...	6,29,007	6,29,007
Land	"	71,328	1,33,55,532	1,34,26,860
Formation	"	6,88,672	2,21,96,818	2,28,85,490
Bridge-work	"	1,40,384	1,51,94,855	1,53,35,239
Fencing	"	1,92,686	41,61,840	43,54,526
Electric Telegraph	"	...	89,518	89,518
Ballast and Permanent-way	"	1,80,748	5,65,88,577	5,67,69,325
Stations and Buildings	"	21,77,694	4,30,28,539	4,52,06,233
Plant	"	1,52,020	66,87,338	68,39,358
Rolling-stock	"	2,47,293	6,99,91,814	7,02,39,107
General Charges	"	1,49,199	59,71,715	61,20,914
Collieries General Block Account	"	3,25,999	26,56,844	29,82,843
Suspense Accounts	"	37,86,391	1,65,05,051	2,02,91,442
Exchange	"	...	8,47,908	8,47,908
Commission, etc., on Loans	"	...	9,42,895	9,42,895
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	81,12,414	30,40,61,097	31,21,73,511
Deduct—Value of Stores, Cash deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	"	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	"	*78,723*	*2,26,103*	*3,04,826*
Total deductions	"	*78,723*	*49,91,221*	*50,69,944*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	80,33,691	29,90,69,876	30,71,03,567
Ditto ditto converted into £ at R15=£1	£	**535,579**	**19,937,992**	**20,473,571**
TOTAL DEBT AND CAPITAL OUTLAY	£	535,579	31,764,442	32,300,021
CHARGED IN ENGLAND	£	...	12,364,106	12,364,106
CHARGED IN INDIA	£	535,579	19,400,336	19,935,915

(a) Capital obligations (not included in debt shown above) to the extent of £536,925 and £27,842,977 have been discharged during, and to end of the year, respectively, by annuity payments—*vide* Account No. 74 J., page 282.

No. 74H.—CAPITAL ACCOUNT of the BOMBAY, BARODA AND CENTRAL INDIA RAILWAY during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,391,300	2,391,300
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	"	...	10,089,146	10,089,146
TOTAL DEBT	£	...	12,480,446	12,480,446
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1905	₹	...	1,55,79,224	1,55,79,224
Capital Account: Preliminary Expenses	"	...	27,36,575	27,36,575
Land	"	4,33,957	70,88,723	75,22,680
Formation	"	2,08,660	2,24,98,597	2,27,07,257
Bridge-work	"	*—36,355*	3,72,71,479	3,72,35,124
Fencing	"	1,663	63,15,712	63,17,375
Electric Telegraph	"	13,862	6,34,504	6,48,366
Ballast and Permanent-way	"	1,76,875	7,57,52,326	7,59,29,201
Stations and Buildings	"	14,39,075	4,45,58,135	4,59,97,210
Plant	"	1,55,954	69,62,696	71,18,650
Rolling-stock	"	15,15,563	7,00,76,049	7,15,91,612
General Charges	"	4,651	1,30,49,814	1,30,54,465
Suspense Accounts	"	24,85,662	1,30,82,303	1,55,67,965
Loss by Exchange	"	...	49,08,971	49,08,971
Charges for underwriting capital	"	...	2,73,107	2,73,107
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	63,99,567	32,07,88,215	32,71,87,782
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
Stores made over to the new undertaking	"	...	*37,06,935*	*37,06,935**
Contribution by the Palanpur Durbar	"	...	1,85,000	1,85,000
Total Deductions	"	...	*38,91,935*	*38,91,935*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	"	63,99,567	31,68,96,280	32,32,95,847
Ditto ditto converted into £ at Rs. 15=£1	**£**	**426,638**	**21,126,419**	**(a)21,553,057**
TOTAL DEBT AND CAPITAL OUTLAY	£	426,638	33,606,865	34,033,503
CHARGED IN ENGLAND	£	...	14,922,436	14,922,436
CHARGED IN INDIA	£	426,638	18,684,429	19,111,067

(a) Made up as under:—

	£
Rajputana-Malwa to close of 1910-11	10,503,653
Nagda-Muttra to close of January 1911*	2,770,660
Godhra Rutlam Nagda, 1910-11	1,285,969
Rewari Phulera Chord "	382,380
Palanpur Deesa	16,380
Bayana Agra to end of 1913-14	287,525
Broach Jambusar to end of 1914-15	88,577
Bombay, Baroda and Central India to end of 1918-19	6,217,913
TOTAL	21,553,057

* The receipts on Capital Account of the Nagda-Muttra Railway and the metre-gauge sections amounting to Rs. 3,31,044 transferred to the Sub-heads of the account concerned by book adjustment.

No. 74I.—CAPITAL ACCOUNT of the MADRAS AND SOUTHERN MAHRATTA RAILWAY* during, and to end of, the Year 1918-19.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of the Debentures for which the Secretary of State incurred the liability on purchase	£	...	2,144,800	2,144,800
TOTAL	„	...	2,144,800	(b)2,144,800
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1907	Rs.	...	4,45,03,258	(a)4,45,03,258
Capital Account: Preliminary Expenses	„	...	4,30,401	4,30,401
Land	„	...	17,61,377	17,61,377
Formation	„	...	66,75,339	66,75,339
Bridge-work	„	...	2,13,01,843	2,13,01,843
Fencing	„	...	5,87,294	5,87,294
Electric Telegraph	„	...	38,443	38,443
Ballast and Permanent-way	„	...	2,23,30,636	2,23,30,636
Stations and Buildings	„	...	63,75,777	63,75,777
Plant	„	...	10,19,340	10,19,340
Ferries	„	...	58,771	58,771
Rolling-stock	„	...	97,31,585	97,31,585
General Charges	„	...	46,38,384	46,38,384
Suspense Accounts	„	...	...	...
TOTAL CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	...	11,94,52,448	11,94,52,448
Deduct—				
Receipts on Capital Account	„	...	*63,310*	*63,310*
South Indian Railway share of old Madras Railway obsolete stores	„	...	*75,293*	*75,293*
Total Deductions	„	...	*1,38,603*	*1,38,603*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	„	...	11,93,13,845	(c)*11,93,13,845
Ditto ditto converted into £ at R15=£1	£	...	7,954,257	7,954,257
TOTAL DEBT AND CAPITAL OUTLAY	£	...	10,099,057	10,099,057
CHARGED IN ENGLAND	„	...	2,478,087	2,478,087
CHARGED IN INDIA	„	...	7,620,970	7,620,970

(a) Made up as under :—

i. Overdraft of the Madras Railway Company at 31st December 1907. (Sterling) converted into rupees at R15=1£	1,15,43,282
ii. Overdraft of Southern Mahratta Railway Capital at 31st December 1907	10,11,476
iii. Advance (£2,129,900) made to the Southern Mahratta Railway Company to 31st December 1907	3,19,48,500
	4,45,03,258

*Includes :—

Madras Railway obsolete stores		—75,293
Hospet-Kattur	22,93,454	
Bellary-Royadrug		
Guntakul-Mysore	59,32,519	7,48,85,880
Katpadi-Dharmavaram		
North East Line (Madras Railway)	6,66,59,907	11,93,13,845

(b) Capital obligations (not included in debt shown above) to the extent of £128,929 and £1,183,029 have been discharged during and to end of the year, respectively, by annuity payments, *vide* Account No. 74 J., page 282.

(c) Excludes Rs. 1,65,78,416 on account of outlay on Bellary-Kistna Railway, the detail of which is not available.

No. 74J.—STATEMENT showing the PROGRESSIVE DISCHARGE of *Liabilities* incurred through the PURCHASE of RAILWAYS during, and to end of, the Year 1918-19.

Railway.	Capital obligations being discharged by means of Annuity.				Amount of Capital discharged by Annuity payments.		Capital obligations being discharged by Sinking Funds.			Amount of Stock cancelled by Sinking Funds Purchases.	
	Price payable in respect of extinguished Capital Stock.	Deduct. Portion of Obligation discharged by creation of India Stock.	Deduct. New Company Stock issued in exchange for portion of Annuity.	Balance being net amount in course of discharge by Annuity.	During 1918-19.	To end of 1918-19.	India Stock issued in exchange for Annuities.	India Stock issued in exchange for Debenture Stocks.	Total Liability in process of discharge by Sinking Fund.	During 1918-19.	To end of 1918-19.
	£	£	£	£	£	£	£	£	£	£	£
East Indian	32,750,000	7,282,366	...	25,467,634	257,044	5,001,613	7,573,467	80,765	7,654,232	226,061	3,247,864
Eastern Bengal	3,391,917	542,070	...	2,849,847	25,827	505,044	541,055	67,713	608,768	16,980	228,573
Scinde, Punjab and Delhi	14,009,124	4,911,216	...	9,097,908	79,301	1,522,010	4,911,621	...	4,911,621	139,172	1,878,611
Great Indian Peninsula	34,859,218	...	1,750,000	33,109,218	536,925	7,842,977	...	...	...	...	...
Madras	12,819,558	...	1,500,000	11,319,558	128,929	1,183,029	...	...	...	...	...
TOTAL £	97,829,817	12,735,652	3,250,000	81,844,165	1,028,026	16,054,673	13,026,143	148,478	13,174,621	382,213	5,355,048

No. 75.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1918-19.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR IRRIGATION WORKS. Imperial.														
N.-W. Frontier.														
Paharpur Canal	...	...	...	...	...	...	...	7,83,790	1,09,325	12,329	...	9,05,444	...	9,05,444
Lower Swat River Canal	5,129	1,539	193	10,946	17,807	...	17,807	31,85,663	7,92,040	1,13,671	81,485	41,72,859	*5,586*	41,67,273
Upper " " "	55,287	16,588	—1,07,015	—14,332	—49,472	*—859*	—48,613	1,60,19,388	33,13,505	7,65,767	2,54,709	2,03,53,369	*64,447*	2,02,88,922
Kabul River Canal	29,528	8,859	1,114	...	39,501	...	39,501	10,70,894	1,36,956	16,274	...	12,24,124	...	12,24,124
Total	89,944	26,986	—1,05,708	—3,386	7,836	*—859*	8,695	2,10,59,735	43,51,826	9,08,041	3,36,194	2,66,55,796	*70,033*	2,65,85,763
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*18,85,212*	*4,00,327*	*63,168*	...	*23,48,707*	*1,620*	(a) *23,47,087*
(Account No. 48A)	...	...	...	...	...	...	...	*21,17,589*	*4,88,868*	*63,309*	...	*26,69,766*	*3,966*	(b) *26,65,800*
	89,944	26,986	—1,05,708	—3,386	7,836	*—859*	8,695	1,70,56,934	34,62,631	7,81,564	3,36,194	2,16,37,323	*64,447*	2,15,72,876
Madras.														
Divi Pumping Project	16,325	8,244	253	...	24,822	...	24,822	10,64,511	2,07,444	6,73,680	...	19,45,635	*377*	19,45,258
Godavari Delta System	1,15,515	51,303	2,244	...	1,69,062	...	1,69,062	1,00,32,116	23,63,771	9,26,516	...	1,33,22,403	*1,526*	1,33,20,877
Kistna Delta System	53,989	27,265	836	...	82,090	...	82,090	1,20,82,616	26,97,053	7,00,910	...	1,54,80,579	*18,540*	1,54,62,039
Penner River Canals System	9,035	1,785	47	...	10,867	...	10,867	46,14,686	9,57,007	1,44,205	...	57,15,898	*2,858*	57,13,040
Cauvery Delta System	22,439	8,692	325	...	31,456	...	31,456	34,17,725	7,17,502	96,226	...	42,31,453	*1,985*	42,29,468
Srivaikuntam Anicut System	4,472	2,022	36	...	6,530	...	6,530	13,01,259	3,21,715	10,560	...	16,33,534	*369*	16,33,165
Kurnool Cuddapah Canal	1,02,224	65,604	1,045	...	1,68,873	*5,230*	1,63,643	2,30,40,330	2,87,388	1,739	...	2,33,29,457	*2,31,977*	2,30,97,480
Barur Tank Project	...	...	...	...	...	...	...	3,35,765	76,701	6,931	...	4,19,397	*22*	4,19,375
Toludor Project	1,60,990	62,362	2,332	...	2,25,684	*678*	2,25,006	7,45,825	1,41,881	2,99,217	...	11,86,923	*2,689*	11,84,234
Periyar Project	5,940	2,686	47	...	8,673	...	8,673	79,08,645	16,47,948	7,67,394	...	1,03,23,987	*17,936*	1,03,06,051
Nagavalli River Project	2,794	1,040	67	...	3,901	*2,019*	1,882	13,02,515	2,58,975	92,786	...	16,54,276	*3,396*	16,50,880
Cheyeru Anicut System	...	...	...	...	...	...	...	3,47,059	78,646	...	...	4,25,705	...	4,25,705
Poiney " "	5,047	1,955	73	...	7,075	...	7,075	1,99,492	46,551	111	...	2,46,154	...	2,46,154
Lower Coleroon "	1,388	538	20	...	1,946	...	1,946	15,48,405	3,09,059	14,079	...	18,71,543	...	18,71,543
Shatiatope "	...	...	...	...	...	...	...	8,10,406	1,04,724	115	...	9,15,245	...	9,15,245
Tirukkoiylur "	...	...	...	...	...	...	...	3,01,870	64,889	...	...	3,66,759	...	3,66,759
Total	5,00,158	2,33,496	7,325	...	7,40,979	*7,927*	7,33,052	6,90,53,225	1,02,81,254	37,34,469	...	8,30,68,948	*2,81,675*	8,27,87,273
Deduct—Outlay charged against Revenue (Account No. 63A)	*1,02,224*	*65,604*	*1,045*	...	*1,68,873*	*5,177*	*1,63,696*	*33,48,919*	*7,33,054*	*15,988*	...	*40,97,961*	*7,809*	*40,90,152*
Do. do. 33 Famine Relief	...	...	...	...	...	...	...	*37,422*	...	...	...	*37,422*	...	(c) *37,422*
Do. do. Account No. 48A	...	...	...	...	...	...	...	*4,420*	...	...	...	*4,420*	...	(d) *4,420*
	3,97,934	1,67,892	6,280	...	5,72,106	*2,750*	5,69,356	6,56,62,464	95,48,200	37,18,481	...	7,89,29,145	*2,73,866*	7,86,55,279
Carried forward { Outlay on Construction	5,90,102	2,60,482	—98,383	—3,386	7,48,815	*7,068*	7,41,747	9,01,12,960	1,46,33,080	46,42,510	3,36,194	10,97,24,744	*3,51,708*	10,93,73,036
Carried forward { " met from Revenue	1,02,224	65,604	1,045	...	1,68,873	*5,177*	1,63,696	73,93,562	16,22,249	1,42,465	...	91,58,276	*13,395*	91,44,881

(a) Imperial . R18,78,602
Provincial . R 4,68,485
R23,47,087

(b) Lower Swat River Canal.
(c) Kurnool Canal.
(d) Shatiatope.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1918-19—*contd.*

Province and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	5,90,102	2,60,482	—98,383	—3,386	7,48,815	*7,068*	7,41,747	9,01,12,960	1,46,33,080	4[illegible],42,510	3,36,194	10,97,24,744	*3,51,708*	10,93,73,036
Brought forward { " met from Revenue	1,02,224	65,604	1,045	...	1,68,873	*5,177*	1,63,696	73,93,562	16,22,249	1,42,465	...	91,58,276	*13,395*	91,44,881
Bombay.														
Desert Canal	11,257	2,327	*—256*	...	13,328	...	13,328	21,43,714	4,85,707	25,421	...	26,54,842	*37*	26,54,805
Begari Canal	35,285	7,294	*—803*	...	41,776	...	41,776	20,38,180	3,59,583	5,476	...	24,03,239	*19*	24,03,220
Eastern Nara Works	1,18,351	38,767	1,054	...	1,58,172	...	1,58,172	55,03,961	13,86,349	73,209	...	69,63,519	*176*	69,63,343
Hathmati Canal and Kharicut	...	...	...	...	...	...	...	10,05,077	2,24,186	13,189	...	12,42,452	*1,469*	12,40,983
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kadva River Works	...	...	...	...	...	...	...	7,60,525	1,88,801	22,555	...	9,71,881	*140*	9,71,741
Krishna Canal	...	...	...	...	...	...	...	7,35,136	1,55,273	2,568	...	8,92,977	...	8,92,977
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	—4,58,745	—45,810	—9,861	...	—5,14,416	...	—514,416	50,92,474	10,41,705	1,18,288	—1,136	62,51,331	*12,328*	62,39,003
Unharwah Canal	...	...	...	...	...	...	...	6,31,221	1,34,478	2,349	...	7,68,048	...	7,68,048
Jamrao Canal	51,529	12,025	—813	...	62,741	...	62,741	70,18,056	15,08,173	1,81,698	4,606	87,12,533	*981*	87,11,552
Dad Canal	—5,149	—1,687	—46	...	—6,882	...	—6,882	21,74,687	3,73,779	19,296	...	25,67,762	*34*	25,67,728
Nasrat Canal	—800	—262	—7	...	—1,069	...	—1,069	15,46,918	2,53,148	6,868	...	18,06,934	*158*	18,06,776
Naulakhi Canal	...	...	...	...	...	...	...	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	...	...	...	...	...	...	...	11,27,521	2,43,877	9,500	...	13,80,898	*6*	13,80,892
Sukkur Barrage	...	...	...	...	...	...	...	—284	...	...	...	*—284*	...	*—284*
Total	—2,48,272	12,654	—10,732	...	—2,46,350	...	—2,46,350	3,14,20,983	67,11,333	5,12,835	3,470	3,86,48,621	*16,780*	3,86,31,841
Deduct—Outlay charged against Revenue (Account No. 63A)	*27*	*6*	*1*	...	*34*	...	*34*	17,05,791	4,74,148	*28,956*	*—1,136*	*22,07,759*	*490*	*22,07,269*
	—2,48,299	12,648	—10,733	...	—2,46,384	...	—2,46,384	2,97,15,192	62,37,185	4,83,879	4,606	3,64,40,862	*16,290*	3,64,24,572
Bengal.														
Midnapur Canal	3,119	519	61	...	3,699	*1,573*	2,126	54,95,220	19,33,650	9,18,812	...	83,47,682	*33,131*	83,14,551
Tidal Canal	...	...	...	...	...	...	...	18,26,103	5,83,411	1,42,304	...	25,51,818	*1,013*	25,50,805
Total	3,119	519	61	...	3,699	*1,573*	2,126	73,21,323	25,17,061	10,61,116	...	1,08,99,500	*34,144*	1,08,65,356
Deduct—Outlay charged against Revenue (Account No. 63A)	*3,119*	*519*	*61*	...	*3,699*	*1,573*	*2,126*	*5,87,487*	*1,43,227*	*1,00,994*	...	*8,31,708*	*1,671*	*8,30,037*
	...	...	...	...	...	...	...	67,33,836	23,73,834	9,60,122	...	1,00,67,792	*32,473*	1,00,35,319

United Provinces of Agra and Oudh.														
Ganges Canal	3,46,675	1,31,057	16,991	30,239	5,24,962	*5,101*	5,19,861	3,07,83,426	53,78,300	11,61,964	4,10,719	3,77,34,409	*2,46,931*	3,74,87,478
Lower Ganges Canal	19,863	11,193	3,552	—4,923	29,685	*10,640*	19,045	3,07,72,248	62,35,010	19,97,425	3,34,279	3,93,38,962	*4,90,939*	3,88,48,023
Agra Canal	2,903	1,378	—31	—1,939	2,311	...	2,311	90,60,772	19,96,059	3,71,885	64,302	1,14,93,018	*54,732*	1,14,38,286
Eastern Jumna Canal	13,727	6,497	—146	—2,303	17,775	...	17,775	40,28,907	8,06,754	63,456	53,738	49,52,855	*28,865*	49,23,990
Dun Canals	17,794	8,448	—190	—816	25,236	*336*	24,900	11,78,284	1,82,946	11,298	14,724	13,87,252	*2,245*	13,85,007
Bijnor Canals	3,057	1,062	—603	...	3,516	...	3,516	2,73,718	42,257	1,066	...	3,17,041	*335*	3,16,706
Gorai Canal	11,421	3,959	—2,251	...	13,129	...	13,129	6,38,338	1,05,495	47,999	...	7,91,832	*255*	7,91,577
TOTAL	4,15,440	1,63,594	17,322	20,258	6,16,614	*16,077*	6,00,537	7,67,35,693	1,47,46,821	36,55,093	8,77,762	9,60,15,369	*8,24,302*	9,51,91,067
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*11,58,025*	*1,89,922*	*9,264*	...	*13,57,211*	*1,253*	*(a)13,55,958*
	4,15,440	1,63,594	17,322	20,258	6,16,614	*16,077*	6,00,537	7,55,77,668	1,45,56,899	36,45,829	8,77,762	9,46,58,158	*8,23,049*	9,38,35,109
Punjab.														
Western Jumna Canal, including Sirsa Branch	—3,057	—968	—46	23,363	19,292	...	19,292	1,31,31,430	33,27,278	2,18,004	2,36,373	1,69,13,085	*11,481*	1,69,01,604
Upper Bari Doab Canal	7,533	2,608	140	5,53,833	5,64,114	...	5,64,114	1,62,95,102	34,74,174	9,26,511	9,79,310	2,16,75,097	*16,955*	2,16,58,142
Lower Bari Doab Canal	2,04,791	61,765	4,040	—77,137	1,93,459	*17,632*	1,75,827	1,68,79,477	31,57,879	19,50,744	7,10,713	2,26,98,813	*5,28,001*	2,21,70,812
Sirhind Canal	2,246	483	34	54,643	57,406	...	57,406	1,75,32,961	46,60,669	21,05,654	2,84,859	2,45,84,143	*1,07,518*	2,44,76,625
Upper Chenab Canal	54,431	15,110	543	—74,046	—3,962	*4,192*	—8,154	2,78,41,695	45,63,072	21,92,570	7,38,412	3,52,35,749	*5,64,057*	3,47,71,692
Lower Chenab Canal	5,577	1,708	57	—29,936	—22,594	...	—22,594	2,58,72,180	48,37,469	6,41,122	3,80,633	3,17,31,404	*14,558*	3,17,16,846
Upper Sutlej Inundation Canal	...	...	...	—5,027	—5,027	...	—5,027	13,76,235	2,95,212	24,687	15,277	17,11,411	*156*	17,11,255
Sidhnai Canal	...	...	...	—1,553	—1,553	...	—1,553	9,45,656	2,64,243	38,039	42,735	12,90,673	*224*	12,90,449
Lower Jhelum Canal	2,72,304	1,15,993	11,468	36,446	4,36,211	...	4,36,211	1,31,95,368	23,26,407	3,75,789	4,33,925	1,63,31,489	*62,609*	1,62,68,880
Upper Jhelum "	2,93,177	1,34,245	—391	—1,31,336	2,95,695	*3,64,054*	—68,359	3,45,66,744	50,73,658	46,13,415	8,09,758	4,50,63,575	*9,76,054*	4,40,87,521
Indus Inundation Canal	—331	—90	—3	1,665	1,241	*236*	1,005	24,22,045	4,59,023	25,081	59,062	29,65,211	*63,852*	29,01,359
TOTAL	8,36,671	3,30,854	15,842	3,50,915	15,34,282	*3,86,114*	11,48,168	17,00,58,893	3,24,39,084	1,31,11,616	46,91,057	22,03,00,650	*23,45,465*	21,79,55,185
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*15,34,505*	*3,62,147*	*54,520*	...	*19,51,172*	*63,696*	*18,87,476*
	8,36,671	3,30,854	15,842	3,50,915	15,34,282	*3,86,114*	11,48,168	16,85,24,388	3,20,76,937	1,30,57,096	46,91,057	21,83,49,478	*22,81,769*	21,60,67,709
Burma.														
Mandalay Canal Project	4,585	1,007	—91	...	5,501	...	5,501	46,79,770	8,48,433	71,134	...	55,99,387	*12,914*	55,86,473
Shwebo Canal Project	76,314	16,764	—1,509	...	91,569	*33*	91,536	48,11,117	9,60,003	1,62,475	...	59,33,595	*22,237*	59,11,358
Mon Canal Project	1,016	223	—20	...	1,219	...	1,219	44,14,572	9,62,161	1,39,481	...	55,16,214	*25,366*	54,90,848
Yeu Canal Project	2,79,379	61,371	—5,526	—2,285	3,32,939	*484*	3,32,455	34,05,578	3,68,752	88,132	32,448	43,94,910	*9,786*	43,85,124
Twante Canal Project	*—51,368*	—11,283	+1,016	...	—61,635	...	—61,635	51,89,432	3,26,695	7,229	1	55,23,357	*15,915*	55,07,442
TOTAL	3,09,926	68,082	—6,130	—2,285	3,69,593	*517*	3,69,076	2,25,00,469	39,66,094	4,68,451	32,449	2,69,67,463	*86,218*	2,68,81,245
Deduct—Outlay charged against Revenue (Account No. 63A)	...	...	...	...	...	...	...	*2,79,124*	*1,05,398*	*5,935*	...	*3,90,457*	...	*(b) 3,90,457*
	3,09,926	68,082	—6,130	—2,285	3,69,593	*517*	3,69,076	2,22,21,345	38,60,696	4,62,516	32,449	2,65,77,006	*86,218*	2,64,90,788
Carried forward { Outlay on Construction	19,06,986	8,36,185	—82,020	3,65,502	30,26,653	*4,11,349*	26,15,304	39,81,50,321	7,50,13,473	2,34,51,621	59,40,932	50,25,56,347	*36,58,617*	49,88,97,730
" met from Revenue	1,05,370	66,129	1,107	...	1,72,606	*6,750*	1,65,856	1,26,58,494	28,97,091	3,42,134	—1,136	1,58,96,583	*80,505*	1,58,16,078

(a) Imperial . R6,87,635
Provincial . R6,68,323
13,55,958

(b) Imperial . Rs. 33,713
Provincial . 3,56,744
3,90,457

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 75.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the year 1918-19—*concluded.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.	Works.	Establishment.	Tools and Plants.	Suspense.	Total.	*Less Receipts on Capital Accounts.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Imperial.														
Brought forward { Outlay on Construction	19,06,986	8,36,185	(—82,020	3,65,502	30,26,653	*4,11,349*	26,15,304	39,81,50,321	7,59,13,473	2,34,51,631	59,40,932	50,25,56,347	*36,58,617*	49,88,97,730
„ met from Revenue	1,05,370	66,129	1,107	...	1,72,606	*6,750*	1,65,856	1,26,58,494	28,97,091	3,42,134	—1,136	1,58,96,583	*80,505*	1,58,16,078
Bihar and Orissa.														
Orissa Project	1,948	686	53	...	2,687	...	2,687	1,96,91,056	48,01,214	20,73,782	...	2,65,66,152	*1,01,661*	2,64,64,491
Sone Project	4,592	1,829	—4,276	...	2,145	...	2,145	1,90,26,620	52,57,583	21,57,912	...	2,64,42,115	*4,80,959*	2,59,61,156
Total	6,540	2,515	—4,223	...	4,832	...	4,832	3,87,17,676	1,00,58,897	42,31,694	...	5,30,08,267	*5,82,620*	5,24,25,647
Deduct—Outlay charged against Revenue (Account No. 63A)	*6,540*	*2,515*	*192*	...	*9,247*	...	*9,247*	*9,76,027*	*2,11,685*	*8,403*	...	*11,96,115*	*236*	*11,95,879*
	...	...	—4,415	...	—4,415	...	—4,415	3,77,41,649	98,47,212	42,23,291	...	5,18,12,152	*5,82,384*	5,12,29,768
Central Provinces.														
Wainganga Canal	1,48,788	56,154	948	—3,244	2,02,646	...	2,02,646	33,08,580	7,37,829	47,665	3,339	40,97,413	*1,054*	40,96,359
Mahanadi Canal	6,45,981	1,81,470	74,590	—1,702	9,00,339	*1,675*	8,98,664	65,86,422	12,64,721	3,56,174	14,244	82,21,561	*5,597*	82,15,964
Asola Mendha Tank	3,233	1,226	21	...	4,480	...	4,480	13,88,847	2,89,715	23,073	...	16,96,635	*9,985*	16,86,650
Total	7,98,002	2,38,850	75,559	—4,946	11,07,465	*1,675*	11,05,790	1,12,78,849	22,92,265	4,26,912	17,583	1,40,15,609	*16,636*	1,39,98,973
Deduct—Outlay charged against Revenue (Account No. 48A)	...	...	...	...	...	...	...	*5,54,277*	*1,25,767*	*13,202*	...	*6,93,246*	*263*	*(a) 6,92,983*
	7,98,002	2,38,850	75,559	—4,946	11,07,465	*1,675*	11,05,790	1,07,24,572	21,66,498	4,13,710	17,583	1,33,22,363	*16,373*	1,33,05,990
Total outlay on Construction	27,11,528	10,77,550	—10,684	3,60,556	41,38,950	*4,13,024*	37,25,926	44,81,46,846	8,73,64,635	2,81,10,227	59,58,515	56,95,80,223	*42,57,873*	56,53,22,350
Deduct—Total charged against Revenue	*1,11,910*	*68,644*	*1,299*	...	*1,81,853*	*6,750*	*1,75,103*	*1,41,88,798*	*32,84,543*	*3,63,739*	*—1,136*	*4,77,85,944*	*81,004*	*177,04,940*
	25,99,618	10,08,906	—11,983	3,60,556	39,57,097	*4,06,274*	35,50,823	43,39,58,048	8,41,80,092	2,77,46,488	59,59,651	55,17,94,279	*41,76,869*	54,76,17,410
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	*5,40,24,150*
Net—Irrigation Works—Construction (not charged to Revenue)	...	...	...	...	...	...	35,50,823	...	...	...	...	...	...	49,35,93,260
Total converted into £ at R15=£1							£ 236,722							32,906,217
India							£ 235,509							29,165,095
England Store for India							£ 1,213							3,741,122

(*a*) Asola Menda Tank 5,93,987
Wainganga Canal 30,576
Mahanadi „ 68,470
6,92,983

No. 76.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1918-19.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDI .			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption f portion of Annuity	...	5,115,939	5,115,939
India 3½ per cent. (formerly 4 per cent.) Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL .	...	12,039,882	12,039,882
BOMBAY, BARODA AND CENTRAL INDIA.			
India 3 per cent. Stock issued in part payment of the purchase price of the Company's undertaking	...	10,089,146	10,089,146
Amount of Debentures for which the Secretary of State incurred the liability on the Purchase	...	2,391,300	2,391,300
TOTAL .	...	12,480,446	12,480,446
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL .	...	1,569,784	1,569,784
BENGAL CENTRAL.			
India 3 per cent. Stock issued for purchase of the Company's undertaking . .	...	500,000	500,000
Ditto ditto for payment of compensation to Secretary and clerks	...	514	514
TOTAL .	...	500,514	500,514
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL .	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . . . . £ 4,197,557 *Less*—Capital deposited by New Company . . . . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto .	...	425,000	425,000
TOTAL .	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto .	...	3,220,900	3,220,900
TOTAL .	...	5,922,350	5,922,350
MADRAS RAILWAY.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	2,144,800	2,144,800
INDIAN MIDLAND.			
Amount of Debentures for which the Secretary of State incurred the liability on purchase	...	3,654,100	3,654,100
Share Capital of the Company discharged by the Secretary of State on purchase .		2,250,000	2,250,000
TOTAL .	...	5,904,100	5,904,100
GRAND TOTAL .	...	60,502,103	60,502,103

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	INDIA, GENERAL. D. G. Milv. Works. Other Public Works.	Perm't. Works, Delhi. Other Public Works.	Delhi Province. Other Public Works.	Baluchistan. Other Public Works.	Baluchistan. Irrigation.	Baluchistan. Total.	Vice-regal Estates. Other Public Works.	Indian Munitions Board. Other Public Works.	Total. Other Public Works.	Total. Irrigation.	Total. Total.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. Total.
DIRECTION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretariat.															
Director-General and Assistants	1	2,33,085	...	...	...	...	...	...	...	2,33,085	...	2,33,085	...	...	...
Chief Engineers and Assistants	2	4,18,156	71,490	...	...	...	...	...	...	4,89,646	...	4,89,646	...	...	...
Upper and Lower Subordinates	3	9,146	6,573	...	...	...	...	...	...	15,719	...	15,719	...	...	...
Office Establishment	4	3,11,973	81,211	...	...	...	...	...	...	3,93,184	...	3,93,184	...	...	...
Travelling allowance	5	75,600	10,504	...	...	...	...	...	...	86,104	...	86,104	...	...	...
Office Expenses	6	97,816	17,484	...	...	...	...	...	...	1,15,300	...	1,15,300	...	...	...
Presidency and Local Allowances	7	18,951	...	...	...	...	...	...	...	18,951	...	18,951	...	...	...
Presidency House-rent	8	896	...	...	...	...	...	...	...	896	...	896	...	...	...
Special Officers in Permanent Works, Delhi	9	...	35,859	...	...	...	...	...	...	35,859	...	35,859	...	...	...
TOTAL	10	11,65,623	2,23,121	...	...	...	...	...	...	13,88,744	...	13,88,744	...	...	...
Superintending Engineers															
Superintending Engineers and Assistants	11	...	22,304	...	...	...	...	...	...	22,304	...	22,304	...	26,007	26,007
Upper and Lower Subordinates	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	13	...	...	...	...	...	...	...	...	...	...	...	...	22,497	22,497
Travelling Allowances	14	...	...	...	...	...	...	...	...	...	...	...	...	1,848	1,848
Office Expenses	15	...	...	...	...	...	...	...	...	...	...	...	...	8,285	8,285
Presidency and Local Allowances	16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	17	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	18	...	22,304	...	...	...	...	...	...	22,304	...	22,304	...	58,637	58,637
TOTAL DIRECTION	19	11,65,623	2,45,425	...	...	...	...	...	...	14,11,048	...	14,11,048	...	58,637	58,637
CONSTRUCTION.															
Engineer Establishment	20	15,33,047	96,153	...	..	14,291	14,291	...	...	16,29,200	14,291	16,43,491	...	92,942	92,942
Upper Subordinates	21	5,20,046	78,543	...	...	6,458	6,458	16,629	...	6,15,218	6,458	6,21,676	...	18,237	18,237
Lower Subordinates	22	1,68,136	20,418	...	...	1,220	1,220	1,573	...	1,90,127	1,220	1,91,347	...	18,248	18,248
Petty Establishment	23	56,329	...	1,272	...	6,655	6,655	1,026	...	58,627	6,655	65,282	...	7,036	7,036
Office Establishment including accountants	24	7,75,957	61,069	...	...	8,151	8,151	7,782	63,594	9,08,402	8,151	9,16,553	...	42,444	42,444
Medical ditto	25	...	...	...	...	...	...	...	...	...	...	...	...	3,278	3,278
Travelling Allowances	26	4,57,220	42,072	120	...	8,619	8,619	2,622	3,020	5,05,054	8,619	5,13,673	...	43,168	43,168
Office Expenses	27	3,03,510	10,434	...	...	3,362	3,362	2,682	3,883	3,20,509	3,362	3,23,871	...	41,376	41,376
Presidency and Local Allowances	28	76,870	...	...	...	4,875	4,875	2,499	...	79,369	4,875	84,244	...	9,933	9,933
Presidency House-rent	29	2,787	...	...	...	...	...	...	...	2,787	...	2,787	...	...	...
TOTAL CONSTRUCTION	30	38,93,902	3,08,689	1,392	...	53,631	53,631	34,813	70,497	43,09,293	53,631	43,62,924	...	2,76,662	2,76,662
Carried over	31	50,59,525	5,54,114	1,392	...	53,631	53,631	34,813	70,497	57,20,341	53,631	57,73,972	...	3,35,299	3,35,299

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—*contd.*

Railways.)

No. of Items.	Madras. Other Public Works.	Madras. Irrigation.	Madras. Total.	Coorg. Other Public Works.	Coorg. Irrigation.	Coorg. Total.	Bombay. Other Public Works.	Bombay. Irrigation.	Bombay. Total.	Bengal. Other Public Works.	Bengal. Irrigation.	Bengal. Total.	Port Blair. Other Public Works.	Carried forward to page 292. Other Public Works.	Carried forward to page 292. Irrigation.	Carried forward to page 292. Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	...	...	...	...	...	...	...	2,33,085	...	2,33,085
2	1,31,837	...	1,31,837	..	...	...	1,25,990	...	1,25,990	85,266	...	85,266	..	8,32,789	...	8,32,789
3	27,596	...	27,596	...	...	...	4,691	...	4,691	...	...	.	...	48,006	...	48,006
4	1,20,753	...	1,20,753	1,345	...	1,345	78,508	...	78,508	1,34,276	...	1,34,276	...	7,28,066	...	7,28,066
5	3,713	...	3,713	...	..	...	4,150	...	4,150	5,066	...	5,066	...	99,038	...	99,038
6	19,561	...	19,561	252	...	252	13,220	...	13,220	22,307	...	22,307	...	1,70,640	...	1,70,640
7	10,649	...	10,649	...	...	...	4,381	...	4,381	20,609	..	20,609	...	54,590	...	54,590
8	20,778	...	20,778	...	...	...	...	...	...	...	...	...	...	21,674	...	21,674
9	...	...	...	...	...	...	...	...	...	...	...	...	...	35,859	...	35,859
10	3,34,887	...	3,34,887	1,597	...	1,597	2,30,940	...	2,30,940	2,67,524	...	2,67,524	...	22,23,692	...	22,23,692
11	1,39,047	...	1,39,047	...	...	...	53,610	66,944	1,20,554	57,700	63,310	1,21,010	...	2,72,861	1,56,261	4,28,922
12	...	...	...	...	...	...	8,407	10,694	19,101	134	1,609	1,743	...	8,541	12,303	20,844
13	86,567	...	86,567	...	...	...	35,625	35,107	70,732	47,742	33,638	81,380	...	1,69,934	91,242	2,61,176
14	12,418	...	12,418	...	...	...	12,729	12,380	25,109	6,998	7,981	14,979	...	32,145	22,209	54,354
15	15,355	...	15,355	...	...	...	7,174	14,688	21,862	13,280	5,817	19,097	...	35,809	28,790	64,599
16	1,039	...	1,039	...	...	...	4,361	6,927	11,288	4,320	−5	4,315	...	9,720	6,922	16,642
17	5,288	...	5,288	...	...	...	...	...	...	...	2,542	2,542	...	5,288	2,542	7,830
18	2,59,714	...	2,59,714	...	...	...	1,21,906	1,46,740	2,68,646	1,30,174	1,14,892	2,45,066	...	5,34,098	3,20,269	8,54,367
19	5,94,601	...	5,94,601	1,597	...	1,597	3,52,846	1,46,740	4,99,586	3,97,698	1,14,892	5,12,590	...	27,57,790	3,20,269	30,78,059
20	5,07,551	...	5,07,551	9,463	...	9,463	3,69,695	3,97,726	7,67,421	1,38,886	88,301	2,27,187	15,514	26,70,309	5,93,260	32,63,569
21	7,45,939	...	7,45,939	16,188	...	16,188	2,57,683	2,36,301	4,93,984	1,00,760	47,126	1,47,886	2,400	17,38,188	3,08,122	20,46,310
22	1,84,026	...	1,84,026	2,980	...	2,980	1,13,652	1,18,116	2,31,768	55,007	43,899	98,906	...	5,45,792	1,81,483	7,27,275
23	1,16,368	...	1,16,368	835	...	835	97,428	1,71,737	2,69,165	11,298	12,853	24,151	...	2,84,556	1,98,281	4,82,837
24	4,16,595	...	4,16,595	13,441	...	13,441	3,02,645	2,72,214	5,74,859	2,44,261	72,911	3,17,172	7,409	18,92,753	3,95,720	22,88,473
25	2,830	...	2,830	...	...	...	656	6,299	6,955	5,646	1,350	6,996	...	9,132	10,927	20,059
26	3,54,925	...	3,54,925	12,346	...	12,346	2,35,728	2,33,373	4,69,101	1,07,048	61,564	1,68,612	1,759	12,16,860	3,46,724	15,63,584
27	1,25,903	...	1,25,903	2,922	...	2,922	1,36,126	1,37,084	2,73,210	48,091	26,026	74,117	138	6,33,689	2,07,848	8,41,537
28	1,19,605	...	1,19,605	6,243	...	6,243	1,31,611	1,21,033	2,52,644	25,911	7,712	33,623	3,120	3,65,859	1,43,553	5,09,412
29	...	...	...	...	...	...	...	...	...	3,929	8,819	12,748	...	6,716	8,819	15,535
30	25,73,742	...	25,73,742	64,418	...	64,418	16,45,224	16,93,883	33,39,107	7,40,837	3,70,561	11,11,398	30,340	93,63,854	23,94,737	1,17,58,591
31	31,68,343	...	31,68,343	66,015	...	66,015	19,98,070	18,40,623	38,38,693	11,38,535	4,85,453	16,23,988	30,340	1,21,21,644	27,15,606	1,48,36,650

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishmen

(Exclud

PARTICULARS.	No. of Items.	INDIA, GENERAL. D. G. Mily. Works. Other Public Works.	Permt. Works, Delhi. Other Public Works.	Delhi Province Other Public Works.	Consulting Architect and Electrical Adviser to the Government of India.	Baluchistan. Other Public Works.	Baluchistan. Irrigation.	Baluchistan. Total.	Viceregal Estates. Other Public Works.	Indian Munitions Board. Other Public Works.	Total. Other Public Works.	Total. Irrigation.	Total. Total.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Brought forward		50,59,525	5,54,114	1,392	...	...	53,631	53,631	34,813	70,497	57,20,341	53,631	57,73,972	...	3,35,299	3,35,2
(a) ACCOUNTS.																
Examiners, Deputies and Assistants	32	53,531	...	...	...	...	...	...	...	...	53,531	...	53,531	...	...	...
Accountants	33	50,652	...	...	...	...	...	...	...	...	50,652	...	50,652	...	...	...
Office Establishment	34	77,069	...	...	...	...	...	...	...	...	77,069	...	77,069	...	...	...
Travelling Allowances	35	20,389	...	...	...	...	...	...	...	...	20,389	...	20,389	...	...	...
Office Expenses	36	21,647	...	...	...	...	...	...	...	...	21,647	...	21,647	...	...	...
Presidency and Local Allowances	37	20,213	...	...	...	...	...	...	...	...	20,213	...	20,213	...	...	...
Presidency House-rent	38	33	...	...	...	...	...	...	...	...	33	...	33	...	...	...
Total Accounts	39	2,43,534	...	...	...	...	...	...	...	...	2,43,534	...	2,43,534	...	...	...
Sanitary Engineers and their Establishments	40	...	13,800	...	...	...	...	...	...	...	13,800	...	13,800	...	...	...
Consulting Architect, Electrical Adviser and other Miscellaneous Accounts	41	...	17,268	...	80,802	...	...	...	...	...	92,070	...	92,070	...	...	...
Revenue Establishment	42	...	...	...	...	...	454	454	...	...	...	454	454	...	1,27,478	1,27,4
Navigation Establishment, etc.	43	...	...	...	...	...	...	...	...	...	...	...	...	...	10,517	10,5
Survey and other Special Establishments	44	...	...	...	...	...	...	...	...	...	...	...	...	...	7,264	7,26
Leave and Pension Allowances – Debitable to Indian States, etc.	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Barrack Department	46	2,42 509	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509	...	...	...
Governor's Estates Establishments	47	...	...	...		...	...	...	...	...	...	...	...	...	...	...
Political Establishment	48	...	...	...	...	...	...	...	...	...	...	...	...	...	15,536	15,53
Special Officers in Permanent Works, Delhi and their Establishment	49	...	46,515	...	...	...	...	...	...	...	46,515	...	46,515	...	...	...
Total Amount audited	50	55,45,568	6,25,697	1,392	80,802	...	54,085	54,085	34,813	70,497	63,58,769	54,085	64,12,854	...	4,96,094	4,96,09
Add—Charges by other Branches and Departments, etc.	51	84,358	...	1,57,677	...	1,37,805	7,953	1,45,758	4,461	...	3,84,301	7,953	3,92,254	1,23,942	5,156	1,29,09
Total	52	56,29,926	6,25,697	1,59,069	80,802	1,37,805	62,038	1,99,843	39,274	70,497	67,43,070	62,038	68,05,108	1,23,942	5,01,250	6,25,19
Deduct—Charges to other Branches and Departments, etc.	53	*35,49,127*	*3,11,209*	...		...	*43*	*43*	*222*	...	*38,60,558*	*43*	*38,60,601*	...	*7,938*	7,95
GRAND TOTAL	54	20,80,799	3,14,488	1,59,069	80,802	1,37,805	61,995	1,99,800	39,052	70,497	28,82,512	61,995	29,44,507	1,23,942	4,93,312	6,17,25

(a) Charges for accounts establishment in the Public Works Department are now shown under "18—General Administration."

f the Public Works Department during the Year ended 31st March 1919—*contd.*

ailways.)

No. of Items.	MADRAS.			COORG.			BOMBAY.			BENGAL.			PORT BLAIR.	CARRIED FORWARD TO PAGE 294.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	31,68,343	...	31,68,343	66,015	...	66,015	19,98,070	18,40,623	38,38,693	11,38,535	4,85,453	16,23,988	30,340	1,21,21,644	27,15,006	1,48,36,650
32	...	...	...	...	...	...	...	...	...	...	...	...	...	53,531	...	53,531
33	...	...	...	..	...	...	...	...	...	...	...	...	...	50,652	...	50,652
34	...	...	...	...	...	...	...	...	...	...	...	...	...	77,069	...	77,069
35	...	...	...	...	...	...	...	...	...	...	...	...	...	20,389	...	20,389
36	...	...	...	...	...	...	...	...	...	...	...	...	...	21,647	..	21,647
37	...	...	...	...	...	...	...	...	...	...	...	...	...	20,213	...	20,213
38	...	...	...	...	...	...	...	...	...	...	...	...	...	33	...	33
39	...	...	...	...	...	...	...	...	...	...	...	...	...	2,43,534	...	2,43,534
40	1,35,809	...	1,35,809	...	...	...	52,871	...	52,871	1,05,598	...	1,05,598	...	3,08,078	...	3,08,078
41	50,216	...	50,216	..	...	...	95,423	...	95,423	72,100	...	72,100	...	3,09,809	...	3,09,809
42	...	...	...	...	...	...	13,793	1,48,805	1,62,598	...	44,661	44,661	...	13,793	3,21,398	3,35,191
43	...	...	...	...	...	...	...		...	...	1,43,528	1,43,528	...	...	1,54,045	1,54,045
44	...	...	...	...	...	...	...	...	...	...	...	...	...	..	7,264	7,264
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509
47	...	...	...	...	...	...	...	...	...	31,997	...	31,997	...	31,997	...	31,997
48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15,536	15,536
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515
50	33,54,368	...	33,54,368	66,015	...	66,015	21,60,157	19,89,428	41,49,585	13,48,230	6,73,642	20,21,872	30,340	1,33,17,879	32,13,249	1,65,31,128
51	...	18,39,894	18,39,894	5,000	1,023	6,023	40,249	...	40,249	2,41,988	2,00,362	4,42,350	...	7,95,480	20,54,388	28,49,868
52	33,54,368	18,39,894	51,94,262	71,015	1,023	72,038	22,00,406	19,89,428	41,89,834	15,90,218	8,74,004	24,64,222	30,340	1,41,13,359	52,67,637	1,93,80,996
53	*19,15,989*	...	*19,15,989*	*8,051*	...	*8,051*	*4,09,040*	*1,13,135*	*5,22,175*	*2,07,264*	*2,87,460*	*4,94,724*	—31	*64,00,871*	*4,08,576*	*68,09,447*
54	14,38,379	18,39,894	32,78,273	62,964	1,023	63,987	17,91,866	18,76,293	36,67,659	13,82,954	5,86,544	19,69,498	30,371	77,12,488	48,59,061	1,25,71,549

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD FROM PAGE 289.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.																
Chief Engineer and Secretariat.																
Director-General and Assistants	1	2,33,085	...	2,33,085	...	...	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	8,32,739	...	8,32,739	41,387	57,341	98,728	...	...	...	57,284	1,28,293	1,85,577	1,22,148	...	1,22,148
Upper and Lower Subordinates	3	48,006	...	48,006	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	7,28,066	...	7,28,066	82,291	56,102	1,38,393	...	...	...	45,666	79,915	1,25,581	1,11,545	...	1,11,545
Other Miscellaneous Establishment	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	6	99,033	...	99,033	7,290	6,121	13,411	...	...	...	6,568	10,372	16,940	16,347	...	16,347
Office expenses	7	1,70,640	...	1,70,640	15,810	8,969	24,779	...	...	...	15,378	25,327	40,705	23,631	...	23,631
Presidency and local allowances	8	54,590	...	54,590	4,486	5,185	9,671	...	...	...	4,126	8,088	12,214	10,342	...	10,342
Presidency house-rent	9	21,674	...	21,674	...	...	...	...	...	...	...	...	...	...	...	...
Special officers in Permanent Works, Delhi	10	35,859	...	35,859	...	...	...	...	...	...	...	...	...	...	...	...
Total	11	22,23,692	...	22,23,692	1,51,264	1,33,718	2,84,982	...	...	...	1,29,022	2,51,995	3,81,017	2,84,013	...	2,84,013
Superintending Engineers.																
Superintending Engineers and Assistants	12	2,72,661	1,56,261	4,28,922	84,769	80,878	1,65,647	16,923	...	16,923	58,410	2,02,427	2,60,867	1,24,509	...	1,24,509
Upper and Lower Subordinates	13	8,541	12,303	20,844	...	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	14	1,69,934	91,242	2,61,176	38,535	35,015	73,550	13,599	...	13,599	36,229	1,06,154	1,42,383	1,41,009	...	1,41,009
Travelling allowances	15	32,145	22,209	54,354	8,417	11,568	19,985	5,251	...	5,251	9,743	16,893	26,636	12,144	...	12,144
Office expenses	16	35,809	29,790	64,599	10,554	12,017	22,571	4,085	...	4,085	15,530	48,208	63,738	11,679	...	11,679
Presidency and local allowances	17	9,720	6,922	16,642	175	118	293	3,353	...	3,353	20	944	964	1,100	...	1,100
Presidency house-rent	18	5,288	2,542	7,830	...	...	...	...	...	...	...	...	...	...	...	...
Total	19	5,34,098	3,20,269	8,54,367	1,42,450	1,39,596	2,82,046	43,211	...	43,211	1,19,962	3,74,626	4,94,588	2,90,441	...	2,90,441
Total Direction	20	27,57,790	3,20,269	30,78,059	2,93,714	2,73,314	5,67,028	43,211	...	43,211	2,48,984	6,26,621	8,75,605	5,74,454	...	5,74,454
CONSTRUCTION.																
Engineer Establishment	21	26,70,309	5,93,260	32,63,569	2,72,144	3,53,247	6,25,391	20,402	...	20,402	2,26,459	9,71,431	11,97,890	4,75,042	1,07,151	5,82,193
Upper Subordinates	22	17,38,188	3,08,122	20,46,310	1,66,586	97,739	2,64,325	10,144	...	10,144	58,456	2,60,276	3,18,732	3,79,549	33,307	4,12,856
Lower Subordinates	23	5,45,792	1,81,483	7,27,275	84,269	1,43,208	2,27,477	8,353	2,454	10,807	40,558	2,44,757	2,85,315	2,34,571	48,263	2,82,834
Petty Establishments	24	2,84,556	1,98,281	4,82,837	7,514	53,714	61,228	3,248	...	3,248	2,964	1,17,473	1,20,437	40,007	5,417	45,424
Office Establishment including Accountants	25	18,92,753	3,95,720	22,88,473	2,24,888	2,63,480	4,88,368	22,466	704	23,170	1,38,101	6,85,366	8,23,467	4,99,159	96,339	5,95,498
Medical Establishments	26	9,132	10,927	20,059	...	8,245	8,245	...	...	...	173	57,816	57,989	1,296	130	1,426
Other Miscellaneous Establishment	27	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	28	12,16,860	3,46,724	15,63,584	2,17 267	2,45,889	4,63,156	18,650	44	18,694	1,19,592	4,61,754	5,81,346	4,21,859	75,358	4,97,217
Office expenses	29	6,33,689	2,07,848	8,41,537	69,496	1,99,244	2,68,740	6,785	...	6,785	63,601	4,52,848	5,16,449	1,14,400	23,302	1,37,702
Presidency and local allowances	30	3,65,859	1,43,553	5,09,412	30,049	27,514	57,563	3,059	32	3,091	7,681	82,994	90,675	4,247	31,513	35,760
Presidency house-rent	31	6,716	8,819	15,535	...	...	...	...	...	...	...	...	...	...	...	...
Total Construction	32	93,63,854	23,94,737	1,17,58,591	10,72,213	13,92,280	24,64,493	93,107	3,234	96,341	6,57,585	33,34,715	39,92,300	21,70,130	4,20,780	25,90,910
Carried over	33	1,21,21,644	27,15,006	1,48,36,650	13,65,927	16,65,594	30,31,521	1,36,318	3,234	1,39,552	9,06,569	39,61,336	48,67,905	27,44,584	4,20,780	31,65,364

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—*concld.*

Railways.)

No. of Items.	Bihar and Orissa.			Central Provinces.			Central India.			Hyderabad.	Assam.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
1	...	...	...	...	...	...	...	...	...	..	...	..	...	2,33,085	...	2,33,085
2	79,047	...	79,047	97,792	...	97,792	...	...	...	...	44,535	..	44,535	12,75,532	1,85,634	14,61,166
3	...	...	...	...	...	...	...	...	..	...	...	...	...	48,006	...	48,006
4	66,960	...	66,960	66,111	...	66,111	...	...	...	..	47,542	...	47,542	11,48,121	1,36,017	12,84,138
5	..	...	...	...	..	...	...	...	...	...	4,164	...	4,164	4,164	...	4,164
6	4,298	...	4,298	11,719	...	11,719	...	...	...	...	6,238	...	6,238	1,51,493	16,493	1,67,986
7	9,173	...	9,173	8,336	...	8,336	...	...	...	...	5,724	...	5,724	2,48,692	34,296	2,82,988
8	7,422	...	7,422	1,045	...	1,045	...	...	...	...	4,334	...	4,334	86,345	13,273	99,618
9	356	...	356	...	...	...	...	...	...	...	...	...	...	22,030	..	22,030
10	...	...	...	...	...	...	...	...	..	...	...	...	...	35,859	...	35,859
11	1,67,796	...	1,67,796	1,85,003	...	1,85,003	...	...	...		1,12,537	...	1,12,537	32,53,327	3,85,713	36,39,040
12	42,000	63,089	1,05,089	63,714	49,353	1,13,067	21,909	...	21,908	.	20,452	...	20,452	7,05,376	5,52,008	12,57,384
13	...	...	...	...	...	...	...	..	...	...	...	..	...	8,541	12,303	20,844
14	38,718	43,018	81,736	69,848	41,163	1,11,011	14,782	...	14,782	...	16,803	..	16,803	5,39,457	3,16,592	8,56,049
15	7,005	9,576	17,181	11,833	3,669	15,502	3,871	..	3,871	...	4,860	...	4,860	95,869	63,915	1,59,784
16	5,071	5,994	11,065	9,565	2,865	12,430	3,249	...	3,249	...	3,260	...	3,260	98,802	97,874	1,96,676
17	396	450	846	2,548	1,208	3,756	..	...	...	...	238	...	238	17,550	9,642	27,192
18	...	...	...	.	...	...	...	...	...	...	...	...	...	5,288	2,542	7,830
19	93,790	1,22,127	2,15,917	1,57,508	98,258	2,55,766	43,810	...	43,810	...	45,613	...	45,613	14,70,883	10,54,876	25,25,759
20	2,61,586	1,22,127	3,83,713	3,42,511	98,258	4,40,769	43,810	..	43,810	..	1,58,150	...	1,58,150	47,24,210	14,40,589	61,64,799
21	1,18,611	1,49,435	2,68,046	2,29,887	1,40,646	3,70,533	11,650	...	11,650	2,400	81,283	...	81,283	41,08,187	23,15,170	64,23,357
22	46,328	81,899	1,28,227	63,789	83,525	1,47,314	14,645	..	14,645	1,171	83,773	...	83,773	25,62,629	8,64,868	34,27,497
23	40,087	82,050	1,22,137	83,507	1,25,002	2,08,509	8,163	..	8,163	540	36,062	...	36,062	10,81,902	8,27,217	19,09,119
24	8,375	30,401	38,776	32,338	27,142	59,480	6 386	..	6,386	...	10,836	...	10,836	3,96,224	4,32,428	8,28,652
25	1,25,994	1,43,505	2,69,499	2,02,422	1,55,803	3,58,225	15,354	...	15,354	6,148	1,28,337	...	1,28,337	32,55,622	17,40,917	49,96,539
26	1,177	6,844	8,021	92	5,753	5,845	325	...	325	...	6,855	...	6,855	19,050	89,715	1,08,765
27	...	...	...	...	..	...	...	...	...	...	3,108	...	3,108	3,108	...	3,108
28	48,634	1,23,716	1,72,350	1,47,081	78,958	2,26,939	15,728	...	15,728	1,795	89,126	...	89,126	22,97,492	13,32,443	36,29,935
29	16,306	65,899	82,205	48,917	35,937	84,854	3,720	...	3,720	637	33,877	...	33,877	9,91,428	9,85,078	19,76,506
30	8,162	22,399	30,561	32,319	27,241	59,560	...	...	...	...	57,501	...	57,501	5,08,877	3,35,246	8,44,123
31	...	...	...	...	...	...	...	...	...	...	...	...	...	6,716	8,819	15,535
32	4,13,674	7,06,148	11,19,822	8,41,252	6,80,007	15,21,259	75,971	...	75,971	12,691	5,30,758	...	5,30,758	1,52,31,235	89,31,901	2,41,63,136
33	6,75,260	8,28,275	15,03,535	11,83,763	7,78,265	19,62,028	1,19,781	...	1,19,781	12,691	6,88,908	...	6,88,908	1,99,55,445	1,03,72,490	3,03,27,935

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 77.—Detailed Account of Expenditure on Establishment

(Excluding

PARTICULARS	No. of Items.	BROUGHT FORWARD FROM PAGE 291.			UNITED PROVINCES.			RAJPUTANA.			PUNJAB.			BURMA.		
		Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		1,21,21,644	27,15,006	1,48,36,650	13,65,927	16,65,594	30,31,521	1,36,318	3,234	1,39,552	9,06,569	39,61,336	48,67,905	27,44,584	4,20,780	31,65,364
ACCOUNTS.																
Examiners, Deputies and Assistants	32	53,531	...	53,531	...	...	...	...	...	...	...	...	...	...	...	...
Accountants	33	50,652	...	50,652	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	34	77,069	...	77,069	...	...	...	...	...	...	...	...	...	...	...	...
Travelling allowances	35	20,389	...	20,389	...	...	...	...	...	...	...	...	...	...	...	...
Office expenses	36	21,647	.	21,647	...	...	...	...	...	...	...	...	...	...	...	...
Presidency and local allowances	37	20,213	...	20,213	...	...	...	...	...	...	...	...	...	...	...	...
Presidency house-rent	38	33	...	33	...	...	...	...	...	...	...	...	...	...	...	...
Total Accounts	39	2,43,534	...	2,43,534	...	...	...	...	...	...	...	...	...	...	...	...
Sanitary Engineers and their Establishments	40	3,08,078	...	3,08,078	68,132	...	68,132	...	...	..	51,858	...	51,858	22,733	...	22,733
Consulting Architect, Electrical Adviser, their Establishments and other Miscellaneous Accounts	41	3,09,609	...	3,09,609	51,954	...	51,954	...	...	...	33,798	...	33,798	...	...	...
Revenue Establishment	42	13,793	3,21,398	3,35,191	...	6,88,698	6,88,698		2,627	2,627	...	19,73,928	19,73,928	2,29,603	2,55,472	4,85,075
Navigation Establishment, etc	43	...	1,54,045	1,54,045	...	84,637	84,637	...	...	...	...	1,13,035	1,13,035	79,961	30,482	1,10,143
Special Survey and other Establishment	44	...	7,264	7,264	...	...	..	...	...	...	...	2,61,007	2,61,007	...	...	...
Leave and Pension Allowances Debitable to Indian States, etc.	45	...	...	..	...	...	...	...	...	..	...	17,191	17,191	...	...	...
Barrack Department	46	2,42,509	...	2,42,509	...	...	..	...	...	...	...	...	...	...	...	...
Governor's State Establishment	47	31,997	...	31,997	...	...	...	...	...	...	...	...	..	...	...	...
Political Establishment	48	.	15,536	15,536	...	...	...	...	...	...	.	...	...	...	...	...
Special Officers i Permanent Works Delhi and their Establishment	49	46,515	...	46,515	...	...	...	...	...	...	...	...	...	...	...	...
Total Amount audited	50	1,33, 7,879	32,13,249	1,65,31,128	14,86,013	24,38,929	39,24,942	1,36,318	5,861	1,42,179	9,92,225	63,26,497	73,18,722	30,76,58.	7,06,734	37,83,315
Add—Charges by other Branches and Departments, etc.	51	7,95,180	20,54,388	28,49,868	59,017	22,515	81,532	...	30,057	30,057	...	60,218	60,218	...	3,01,566	3,01,566
Total	52	1,41,13,359	52,67,637	1,93,80,996	15,45,030	24,61,444	40,06,474	1,36,318	35,918	1,72,236	9,92,225	63,86,715	73,78,940	30,76,581	10,08,300	40,84,881
Deduct—Charges to other Branches and Departments, etc.	53	64,00,871	4,08,576	68,09,447	4,22,813	8,984	4,91,297	56,871	...	56,871	85,490	1,49,523	2,35,013	14,47,892	1,29,590	15,77,482
GRAND TOTAL	54	77,12,488	48,59,061	1,25,71,549	10,62,717	24,52,460	35,15,177	79,447	35,918	1,15,365	9,06,735	62,37,192	71,43,927	16,28,689	8,78,710	25,07,399

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1919—*concld.*

Rail ways.)

No. of Items.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA.			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	6,75,260	8,28,275	15,03,535	11,83,763	7,78,265	19,62,028	1,19,781	...	1,19,781	12,691	6,88,908	..	6,88,908	1,99,55,445	1,03,72,490	3,03,27,935
32	...	...	...	...	...	...	...	...	...	...	...	...	...	53,531	...	53,531
33	...	...	...	...	...	...	...	...	...	...	...	...		50,652	...	50,652
34	...	...	...	...	...	...	...	...	...	...	...	...	...	77,069	...	77,069
35	...	...	...	...	...	...	...	...	...	...	...	...	...	20,389	...	20,389
36	...	...	..	...	...	...	...	...	...	...	...	...	..	21,647	...	21,647
37	...	...	...	...	...	...	...	...	...	...	...	...	...	20,213	...	20,213
38	...	...	...	...	...	...	...	...	...	...	...	...		33	...	33
39	...	...	...	...	...	..	...	...	...	...	...	...	...	2,43,534	...	2,43,534
40	1,16,262	...	1,16,262	...	...	...	...	...	...	...	...	...	...	5,67,063	...	5,67,063
41	68,766	...	68,766	10,780	...	10,780	...	...	...	...	...	...	...	4,75,107	...	4,75,107
42	...	4,84,837	4,84,837	...	63,866	63,866	...	...	...	...	...	...	...	2,43,396	37,90,826	40,34,222
43	...	51,108	51,108	...	...	...	...	...	...	...	...	...	...	79,661	4,33,307	5,12,968
44	322	...	322	...	...	...	...	...	...	...	.	...	...	322	2,68,271	2,68,593
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,191	17,191
46	...	...	...	...	...	...	...	...	...	...	...	...	...	2,42,509	...	2,42,509
47	...	...	...	...	...	...	...	...	...	...	...	...	...	31,997	...	31,997
48	...	...	..	...	...	...	...	...	...	...	...	...	...	...	15,536	15,536
49	...	...	...	...	...	...	...	...	...	...	...	...	...	46,515	...	46,515
50	8,60,610	13,64,220	22,24,830	11,94,543	8,42,131	20,36,674	1,19,781	...	1,19,781	12,691	6,88,908	...	6,88,908	2,18,85,549	1,48,97,621	3,67,83,170
51	4,11,522	2,07,543	6,19,065	...	73,372	73,372	5,604	.	5,604	...	...	6,790	6,790	12,71,623	27,56,449	40,28,072
52	12,72,132	15,71,763	28,43,895	11,94,543	9,15,503	21,10,046	1,25,385	...	1,25,385	12,691	6,88,908	6,790	6,95,698	2,31,57,172	1,76,54,070	4,08,11,242
53	*2,45,418*	*6,78,381*	*9,23,799*	*1,81,012*	*11,003*	*1,92,015*	*9,705*	...	*9,705*	*1,793*	*13,841*	...	*13,841*	*89,25,206*	*13,86,057*	*1,03,11,263*
54	10,26,714	8,93,382	19,20,096	10,13,531	9,04,500	19,18,031	1,15,680	...	1,15,680	10,898	6,75,067	6,790	6,81,857	1,42,31,966	1,62,68,013	3,04,99,979

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE
REVENUE ACCOUNTS of the Year
(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL. Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.	North-West Frontier Province.	MADRAS. Madras Proper.	Coorg.	Bombay.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
WORKS AND REPAIRS.													
FAMINE RELIEF AND INSURANCE—													
Original Works.	1	130 to 132	...	...	...	...	...	...	...	...	1,71,739	...	26,11,133
IRRIGATION. (*Imperial and Provincial.*)													
Minor Works and Navigation, Capital. — Original Works.	2	184 to 189	...	...	...	99,367	...	...	99,367	...	1,90,365	...	96,948
Minor Works and Navigation, Revenue — Original Works.	3	190 to 193	...	...	...	...	...	...	...	...	4,666	...	38,829
Minor Works and Navigation, Revenue — Repairs.	4		...	...	...	28,219	...	...	28,219	...	3,05,545	...	4,03,061
Minor Works and Navigation, Agricultural. — Original Works.	5	182 to 183	...	...	...	17,749	...	...	17,749	2,66,094	3,37,048	166	4,39,096
Minor Works and Navigation, Agricultural. — Repairs.	6		...	...	...	783	...	...	783	...	17,99,693	2,421	15,58,735
OTHER PUBLIC WORKS.													
Imperial Civil Works. — Original Works.	7	200 to 201	1,19,990	...	4,82,346	3,59,147	2,31,683	...	11,93,166	6,36,119	42,787	35,774	7,27,283
Imperial Civil Works. — Repairs.	8		1,86,838	...	7,37,703	2,88,240	2,20,255	...	14,33,036	9,18,631	49,245	1,23,020	1,59,799
Provincial Civil Works — Original Works.	9	209	...	...	...	...	...	...	...	...	29,95,559	...	64,67,667
Provincial Civil Works — Repairs.	10		...	...	...	...	...	...	...	...	12,34,072	...	26,06,700
Imperial Military Works. — Original Works.	11	257	2,26,10,506	...	3,70,442	...	...	6,68,629	2,36,49,577	...	...	396	12,42,013
Imperial Military Works. — Repairs.	12		61,31,947	...	1,86,151	...	...	2,65,667	65,83,765	...	...	390	69,053
Initial Expenditure on New Capital at Delhi. — Original Works.	13	307	...	40,91,522	...	...	...	...	40,91,522	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)													
Major Works—Working Expenses. — Original Works.	14	161 to 165	...	...	...	...	...	...	...	70,160	1,97,643	...	1,04,232
Major Works—Working Expenses. — Repairs.	15		...	...	...	...	...	...	...	3,55,490	12,10,417	...	10,41,037
Capital Outlay on Irrigation Works. — Original Works.	16	283 to 286	...	...	...	...	...	...	...	89,944	3,97,934	...	2,48,299
TOTAL WORKS AND REPAIRS	17		2,90,49,281	40,91,522	17,76,642	7,93,505	4,51,938	9,34,296	3,70,97,184	23,36,438	89,36,713	1,62,167	1,73,20,287

(a) Excluding outlay on Public Works by Civil Officers.

it bears to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND
ended 31st March 1919.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH		Punjab.	Burma.	Bihar and Orissa.	CENTRAL PROVINCES AND BERAR.			Assam.	GRAND TOTAL.
	Bengal proper.	Port Blair.	United Provinces of Agra and Oudh proper.	Rajputana.				Central Provinces and Berar proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	4,00,161	1,783	...	...	96,294	8,68,026	...	...	...	41,49,136
2	3,22,874	...	63,813	9,082	8,308	1,65,589	6,540	2,31,253	...	...	...	11,94,139
3	11,049	...	45,396	14,660	2,115	...	...	2,680	...	...	...	1,19,395
4	2,90,262	...	56,047	45,094	32,301	1,32,502	446	14,536	...	...	...	13,08,013
5	7,21,876	...	59,046	953	1,40,675	1,36,884	69,912	62,394	...	...	468	22,51,361
6	7,08,650	...	26,854	...	4,09,936	3,66,413	1,12,477	31,848	...	...	23,286	50,41,096
7	3,98,044	54,531	1,41,653	1,38,289	13,94,691	72,864	2,64,869	56,434	2,55,077	11,317	31,161	54,54,059
8	5,29,045	31,931	1,08,189	1,86,855	1,6[illegible],664	75,908	41,547	22,601	2,73,864	25,965	19,034	41,65,334
9	48,46,596	...	21,30,218	...	26,09,102	27,11,085	27,45,753	31,50,351	...	...	5,99,756	2,82,56,087
10	30,49,251	...	28,37,833	...	25,20,534	37,04,678	11,36,434	19,39,763	...	...	16,64,920	2,06,94,185
11	21,281	1,215	10,657	3,935	2,50,010	1,52,704	18,056	...	7,907	...	18,018	2,53,75,769
12	37,573	2,041	7,617	19,064	33,570	3,05,471	10,389	1,424	11,228	...	28,739	71,10,324
13	...	...	...	...	...	...	...	...	...	...	...	40,91,522
14	1,228	...	86,268	...	7,13,330	44,066	1,00,383	5,136	...	...	...	13,22,446
15	1,43,392	...	13,51,653	...	43,03,895	3,38,112	5,32,060	2,04,588	...	...	...	94,83,644
16	...	...	4,15,440	...	8,36,671	3,09,926	...	7,98,002	...	...	...	25,99,618
17	1,10,81,121	89,718	77,40,845	4,19,715	1,34,21,862	85,15,202	51,35,160	73,89,036	5,48,076	37,282	23,85,382	12,26,16,128

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 78.—ABSTRACT ACCOUNT of CHARGES (a) for ESTABLISHMENT with the PERCENTAGE for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account.	INDIA, GENERAL. Director-General, Military Works.	Permanent Works, Delhi.	Delhi Province.	Consulting Architect and Electrical adviser to the Government of India.	Baluchistan.	Viceregal Estates.	Military Works under the control of Indian Munitions Board.	TOTAL.	North-West Frontier Province.	MADRAS. Madras Proper.	Coorg.
		Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT.													
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	130 to 132	...	...	...	...	...	...	...	...	...	42,354	...
IRRIGATION. (*Imperial and Provincial.*)													
Minor Works and Navigation Capital Establishment	21	184 to 189	...		...	...	21,141	...	...	21,141	...	95,048	...
Minor Works and Navigation, Revenue Establishment	22	190 to 193	...	...	...	...	16,947	...	...	16,947	...	79,676	...
Minor Works and Navigation, Agricultural Establishment	23	182 to 183	...	...	...	...	23,907	...	...	23,907	77,175	8,23,542	1,023
OTHER PUBLIC WORKS.													
Imperial Civil Works Establishment	24	200 to 201	65,967	...	75,281	80,802	1,37,805	39,052	...	3,98,907	1,23,942	37,884	62,791
Provincial ditto	25	209	...	...	...	...	...	...	...	...	...	14,00,495	...
Imperial Military Works Establishment	26	257	20,14,832	...	83,788	...	...	...	70,497	21,69,117	...	...	173
Initial expenditure on New Capital at Delhi	27	307	...	3,14,488	...	...	...	...	...	3,14,488	...	...	...
IRRIGATION. (*Imperial and Provincial.*)													
Major Works—Working Expenses, Establishment	28	161 to 165	...	...	...	...	...	...	...	...	3,89,151	6,31,382	...
Capital Outlay on Irrigation Works, Establishment	29	283 to 286	...	...	...	...	...	...	...	...	26,986	1,67,892	...
TOTAL ESTABLISHMENT	30		20,80,799	3,14,488	1,59,069	80,802	1,99,800	39,052	70,497	29,44,507	6,17,254	32,78,273	63,987
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	31		7·16	7·69	8·95	...	25·18	8·64	7·55	7·94	26·42	36·68	39·46

(a) Excluding outlay on Public Works by Civil Officers.

to the Total Outlay on Works and Repairs as shown in the Finance and Revenue Account 31st March 1919—*contd.*

Railways.)

No. of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.		Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.			Assam.	Grand Total.
		Bengal Proper.	Port Blair.	United Provinces.	Rajputana.				Central Provinces and Berar Proper.	Central India.	Hyderabad.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20	5,15,026	3,558	...	1,42,660	3,688	...	...	43,599	2,94,181	...	...	...	10,45,066
21	28,929	69,718	...	21,378	2,060	3,204	70,508	2,515	83,750	...	...	...	3,98,251
22	1,40,339	1,35,676	...	96,435	29,737	43,129	55,935	346	14,403	...	...	...	6,12,623
23	4,32,707	2,94,392	...	84,442	433	6,61,919	3,48,082	65,291	85,580	...	...	6,790	29,05,283
24	1,23,996	1,44,668	29,668	50,547	74,230	72,284	34,422	52,458	15,571	1,11,457	10,898	14,348	13,58,071
25	14,92,542	12,25,044	...	10,06,750	...	7,90,822	14,88,722	9,68,005	9,97,676	...	...	6,47,348	1,00,17,404
26	1,65,186	13,242	703	2,058	5,217	43,629	1,05,545	6,251	284	4,223	...	13,371	25,28,999
27	...	...	...	...	...	...	...	...	...	...	...	...	3,14,488
28	7,56,286	83,200	...	19,47,314	...	51,98,086	3,36,103	7,81,631	1,87,736	...	...	...	1,03,10,889
29	12,648	...	...	1,63,593	...	3,30,854	68,082	...	2,38,850	...	...	...	10,08,905
30	36,67,659	19,69,498	30,371	35,15,177	1,15,365	71,43,927	25,07,399	19,20,096	19,18,031	1,15,680	10,898	6,81,857	3,04,99,979
31	21·18	17·77	33·85	45·41	27·49	53·23	29·45	37·39	25·96	21·11	29·23	28·58	24·87

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of EXPENDITURE (a) on TOOLS and PLANT of the PUBLIC

during the year ended

(Excluding

PARTICULARS.	No. of Item.	INDIA, GENERAL. General, Works Public Director Military (other Works).	Permanent Works, Delhi (other Public Works).	Delhi Province (other Public Works).	Baluchistan. Other Public Works.	Baluchistan. Irrigation.	Baluchistan. Total.	Estate Public Viceregal (other Works).	Military Works under the control of Indian Munitions Board.	North-West Frontier Province. Other Public Works.	North-West Frontier Province. Irrigation.	North-West Frontier Province. Total.	Madras. Other Public Works.	Madras. Irrigation.	Madras. Total.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.																
Scientific instruments and drawing materials.	1	9,672	—1,724	...	...	...	...	39	...	...	...	...	12,164	...	12,164	1
Plant and machinery	2	21,663	27,952	26,352	...	...	...	1,835	1,538	...	...	...	—2,09,700	...	—2,09,700	2
Tools	3	3,37,407	...	4,879	...	2,244	2,244	569	26,447	...	...	...	22,646	...	22,646	3
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	4,800	...	4,800	4
Camp equipage	5	—1,426	...	—600	...	...	...	...	...	...	...	...	249	...	249	5
Live-stock	6	2,592	...	125	...	...	...	...	...	...	...	...	...	...	...	6
Office, etc., furniture	7	23,854	200	54	...	...	...	153	...	...	...	...	4,793	...	4,793	7
Barrack furniture	8	...	...	36,847	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	...	25,253	...	...	...	...	...	...	...	—89,153	—89,153	...	62,553	62,553	9
TOTAL NEW SUPPLIES	10	3,93,762	51,681	67,657	...	2,244	2,244	2,596	27,985	...	—89,153	—89,153	—1,65,048	62,553	—1,02,495	10
Repairs and carriage	11	94,931	42,144	22,245	...	555	555	915	...	...	...	...	80,106	...	80,106	11
Repairs to Motor Cars	12	383	1,811	...	...	...	...	...	...	...	...	...	...	...	...	12
TOTAL	13	4,89,076	95,636	89,902	...	2,799	2,799	3,511	27,985	...	—89,153	—89,153	—84,942	62,553	—22,389	13
Add—Charges by other Branches and Departments.	14	6,453	—10,779	—7,389	8,959	...	8,959	...	...	22,452	...	22,452	...	...	...	14
TOTAL	15	4,95,529	84,857	82,513	8,959	2,799	11,758	3,511	27,985	22,452	—89,153	—66,701	—84,942	62,553	—22,389	15
Deduct—Charges to other Branches and Departments.	16	4,57,413	...	2,538	...	...	...	15	...	...	...	...	77,272	...	77,272	16
GRAND TOTAL	17	38,116	84,857	79,975	8,959	2,799	11,758	3,496	27,985	22,452	—89,153	—66,701	—1,62,214	62,553	—99,661	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.																
FAMINE RELIEF AND INSURANCE	18	...	...	...	...	...	...	...	...	...	...	...	...	1,258	1,258	18
IRRIGATION. (*Imperial and Provincial.*)																
Minor Works and Navigation, Capital.	19	...	...	...	...	2,148	2,148	...	...	...	...	...	...	1,709	1,709	19
Minor Works and Navigation, Revenue.	20	...	...	...	...	423	423	...	...	...	...	...	...	2,540	2,540	20
Minor Irrigation and Agricultural Works.	21	...	...	...	...	228	228	...	...	...	500	500	...	27,452	27,452	21
OTHER PUBLIC WORKS.																
Imperial Civil Works, Tools and Plant.	22	3,712	...	20,620	8,959	...	8,959	3,496	...	22,452	...	22,452	1,194	...	1,194	22
Provincial Civil Works, Tools and Plant.	23	...	...	...	...	...	...	...	...	...	...	...	—1,63,408	...	—1,63,408	23
Imperial Military Works, Tools and Plant.	24	34,404	...	59,355	...	...	...	...	27,985	...	...	...	...	...	...	24
Initial Expenditure on New Capital at Delhi.	25	...	84,857	...	...	...	...	...	...	...	...	...	...	...	...	25
IRRIGATION. (*Imperial and Provincial.*)																
Major Works, Working Expenses	26	...	...	...	...	...	...	...	...	...	16,055	16,055	...	23,314	23,314	26
Capital Outlay on Irrigation Works.	27	...	...	...	...	...	...	...	...	...	—1,05,708	—1,05,708	...	6,280	6,280	27
TOTAL AS IN THE ABOVE	28	38,116	84,857	79,975	8,959	2,799	11,758	3,496	27,985	22,452	—89,153	—66,701	—1,62,214	62,553	—99,661	28

(a) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1919.

Railways.)

No. of Item.	COORG.			BOMBAY.			BENGAL.				UNITED PROVINCES.			CARRIED OVER.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Port Blair (other Public Works).	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1	...	1	2,036	1,729	3,765	1,464	...	1,464	153	2,314	—1,022	1,292	26,119	707	26,826
2	...	...	...	79,710	1,192	80,902	14,797	...	14,797	...	967	—1,45,237	—1,44,270	—34,886	—1,44,045	—1,78,931
3	1,016	...	1,016	93,745	9,654	1,03,399	12,152	...	12,152	1,344	35,189	15,608	50,797	5,35,294	27,506	5,62,800
4	..	...	...	4,020	—96,721	—92,701	160	—76,281	—76,121	...	...	3,125	3,125	8,980	—1,69,877	—1,60,897
5	...	...	...	977	2,073	3,050	86	...	86	...	1,392	4,803	6,195	678	6,876	7,554
6	...	...	...	825	...	825	...	...	...	...	...	4,433	4,433	3,542	4,433	7,975
7	127	...	127	11,465	10,152	21,617	3,238	...	3,238	9	3,447	1,612	5,059	47,340	11,764	59,104
8	...	...	...	...	...	...	...	...	...	...	.	...	...	36,847	...	36,847
9	...	58	58	...	...	...	1,741	—1,22,674	—1,20,933	...	...	...	...	26,994	—1,49,216	—1,22,222
10	1,144	58	1,202	1,92,778	—71,921	1,20,857	33,638	—1,98,955	—1,65,317	1,406	43,309	—1,16,678	—73,369	6,50,908	—4,11,852	2,39,056
11	3,044	...	3,044	1,16,369	64,402	1,80,771	36,799	2,50,709	2,87,508	2	39,306	60,691	99,997	4,35,861	3,76,357	8,12,218
12	...	...	...	4,053	...	4,053	189	...	189	...	...	...	...	6,436	...	6,436
13	4,188	58	4,246	3,13,[illegible]00	—7,519	3,05,981	70,626	51,754	1,22,380	1,408	82,615	55,987	26,628	10,93,205	—35,495	10,57,710
14	...	...	...	—4,574	18,781	14,207	9,692	23,008	32,700	...	27,966	15	28,011	52,819	41,894	94,614
15	4,188	58	4,246	3,08,626	11,262	3,19,888	80,318	74,762	1,55,080	1,408	1,10 611	—55,972	54,639	11.46,015	6,309	11,54,324
16	594	...	594	60,451	..	60,451	1,545	31,137	32,682	...	37,586	612	38,198	6,37,414	31,749	6,69,163
17	3,594	58	3,652	2,48,175	11,262	2,59,437	78,773	43,625	1,22,398	1,408	73,025	—56,584	16,441	5,08,601	—25,440	4,83,161
18	...	...	...	707	44,907	45,614	...	...	...	...	27,996	—73,859	—45,863	28,703	—27,694	1,009
19	...	...	...	...	657	657	...	8,152	8,152	...	...	—12,584	—12,584	...	82	82
20	...	...	...	...	—9	—9	...	6,297	6,297	...	...	—20,005	—20,005	...	—10,754	—10,754
21	...	58	58	...	—27,688	—27,688	...	26,182	26,182	...	...	—2,460	—2,460	...	24,272	24,272
22	3,585	...	3,585	8,120	...	8,120	7,985	...	7,985	1,363	2,148	...	2,148	83,634	...	83,634
23	...	..	...	2,07,343	...	2,07,343	69,905	...	69,905	...	42,724	...	42,724	1,56,564	...	1,56,564
24	9	...	9	32,005	...	32,005	883	...	883	45	157	...	157	1,54,843	...	1,54,843
25	...	...	...	...	...	...	...	...	...	...	...	...	...	84,857	...	84,857
26	...	...	...	...	4,128	4,128	...	2,994	2,994	...	...	35,002	35,002	..	81,493	81,493
27	...	...	...	...	—10,733	—10,733	...	...	...	...	...	17,322	17,322	...	—92,839	—92,839
28	3,594	58	3,652	2,48,175	11,262	2,59,437	78,773	43,625	1,22,398	1,408	73,025	—56,584	16,441	5,08,601	—25,440	4,83,161

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 78A.—DETAILED ACCOUNT of Expenditure (*a*) on Tools and Plant of the Public during the year ended

(Excluding

PARTICULARS.	No. of Item.	Brought forward. Other Public Works.	Brought forward. Irrigation.	Brought forward. TOTAL.	RAJPUTANA. Other Public Works.	RAJPUTANA. Irrigation.	RAJPUTANA. TOTAL.	PUNJAB. Other Public Works.	PUNJAB. Irrigation.	PUNJAB. TOTAL.	BURMA. Other Public Works.	BURMA. Irrigation.	BURMA. TOTAL.	No. of Item.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
NEW SUPPLIES.														
Scientific instruments and drawing materials.	1	26,119	707	26,826	199	...	199	1,391	...	1,391	-6,517	-6,872	-13,389	1
Plant and machinery	2	-34,886	-1,44,045	-1,78,931	166	...	166	33,947	...	33,947	12,366	-3,127	9,239	2
Tools	3	5,35,294	27,506	5,62,800	816	...	816	64,359	...	64,359	14,796	1,841	16,637	3
Navigation Plant	4	8,980	-1,69,877	-1,60,897	...	...	...	...	...	...	-94,924	-94,424	-1,89,348	4
Camp equipage	5	678	6,876	7,554	...	...	...	759	...	759	10		10	5
Live-stock	6	3,542	4,433	7,975	251	...	251	...	...	...	...	...	...	6
Office, etc., furniture	7	47,340	11,764	59,104	81	...	81	2,758	...	2,758	1,738	642	2,380	7
Barrack furniture	8	36,847	...	36,847	...	...	...	...	...	...	...	...	...	8
Miscellaneous	9	26,994	-1,49,216	-1,22,222	...	...	...	...	1,07,449	1,07,449	...	...	...	9
TOTAL NEW SUPPLIES	10	6,50,908	-4,11,852	2,39,056	1,513	...	1,513	1,03,214	1,07,449	2,10,663	-72,593	-1,01,940	-1,74,471	10
Repairs and carriage	11	4,35,861	3,76,357	8,12,218	8,635	...	8,635	35,385	...	35,385	2,20,140	45,709	2,65,849	11
Repairs to motor cars	12	6,436	...	6,436	1,200	...	1,200	869	...	869	...	...	...	12
TOTAL	13	10,93,205	-35,495	10,57,710	11,348	...	11,348	1,39,468	1,07,449	2,46,917	1,47,609	-50,231	91,378	13
Add—Charges by other Branches and Departments	14	52,810	41,804	94,614	700	1,452	2,152	...	...	...	...	92,001	92,001	14
TOTAL	15	11,46,015	6,309	11,52,324	12,048	1,452	13,500	1,39,468	1,07,449	2,46,917	1,47,609	35,770	1,83,379	15
Deduct—Charges to other Branches and Departments	16	*6,37,414*	*31,749*	*6,69,163*	*4,226*	...	*4,226*	*16,788*	...	*16,788*	*13,858*	*62,021*	*75,879*	16
GRAND TOTAL	17	5,08,601	-25,440	4,83,161	7,822	1,452	9,274	1,22,680	1,07,449	2,30,129	1,33,751	-26,251	1,07,500	17
DISTRIBUTION OF THE GRAND TOTAL ABOVE.														
FAMINE RELIEF AND INSURANCE	18	28,703	-27,694	1,009	700	25	725	...	...	...	...	...	...	18
IRRIGATION. (*Imperial and Provincial.*)														
Minor Works and Navigation, Capital	19	...	82	82	...	186	186	...	287	287	...	-3,095	-3,095	19
Minor Works and Navigation, Revenue	20	...	-10,754	-10,754	...	1,222	1,222	...	1,217	1,217	...	-2,560	-2,560	20
Minor Irrigation and Agricultural Works	21	...	24,272	24,272	...	19	19	...	13,339	13,339	...	-6,906	-6,906	21
OTHER PUBLIC WORKS														
Imperial Civil Works, Tools and Plant	22	83,634	...	83,634	6,652	...	6,652	36,086	...	36,086	3,369	...	3,369	22
Provincial Civil Works, Tools and Plant	23	1,56,564	...	1,56,564	...	...	...	82,058	...	82,058	1,18,757	...	1,18,757	23
Imperial Military Works, Tools and Plant	24	1,54,843	...	1,54,843	470	...	470	4,536	...	4,536	11,625	...	11,625	24
Initial Expenditure on New Capital at Delhi	25	84,857	...	84,857	...	..	...	...	...	...	..	...	...	25
IRRIGATION. (*Imperial and Provincial.*)														
Major Works, Working Expenses	26	...	81,493	81,493	...	...	...	...	76,764	76,764	...	-7,560	-7,560	26
Capital Outlays on Irrigation Works	27	...	-92,839	-92,839	...	...	...	...	15,842	15,842	...	-6,130	-6,130	27
TOTAL AS IN THE ABOVE	28	5,08,601	-25,440	4,83,161	7,822	1,452	9,274	1,22,680	1,07,449	2,30,129	1,33,751	-26,251	1,07,500	28

(*a*) Excluding outlay on Public Works in

Works Department and its distribution to heads of the Finance and Revenue Accounts 31st March 1919—*continued.*

Railways)

No. of Item.	BIHAR AND ORISSA.			CENTRAL PROVINCES.			CENTRAL INDIA			HYDERABAD.	ASSAM.			GRAND TOTAL.		
	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,414	...	2,414	1,321	1,806	3,127	342	...	342	...	...	...	...	25,269	—4,359	20,910
2	21,110	...	21,110	13,544	52,651	66,195	483	...	483	...	...	...	...	46,730	—94,521	—47,791
3	...	...	...	5,648	84,466	90,114	3,568	...	3,568	41	39,687	..	39,687	6,64,209	1,13,813	7,78,022
4	1,580	3,100	4,680	...	—80	—80	...	...	...	...	...	...	...	—84,364	—2,61,281	—3,45,645
5	57	...	57	...	—460	—460	...	...	...	...	...	...	...	1,504	6,416	7,920
6	560	...	560	1,562	506	2,068	8	...	8	...	403	...	403	6,326	4,939	11,265
7	2,216	...	2,216	...	1,149	1,149	...	...	...	...	...	...	...	54,133	13,555	67,688
8	...	...	...	...	...	...	...	...	...	...	...	...	...	36,847	...	36,847
9	...	-15,164	-15,164	...	...	...	...	...	...	...	...	...	..	26,994	—56,931	—29,937
10	27,937	-12,064	15,873	22,075	1,40,038	1,62,113	4,401	...	4,401	41	40,090	...	40,090	7,77,648	—2,78,369	4,99,279
11	20,921	36,893	57,814	1,09,957	18,978	1,28,935	7,651	...	7,651	277	43,913	...	43,913	8,82 740	4,77,937	13,60,677
12	...	...	...	...	...	...	...	...	...	...	...	...	...	8,505	...	8,505
13	48,858	24,829	73,687	1,32,032	1,59,016	2,91,048	12,052	...	12,052	318	84,003	...	84,003	16,68,893	1,99,568	18,68,461
14	25,924	...	25,924	...	...	...	...	...	...	...	...	832	832	79,434	1,36,089	2,15,523
15	74,782	24,829	99,611	1,32,032	1,59,016	2,91,048	12,052	...	12,052	318	84,003	832	84,835	17,48,327	3,35,657	20,83,984
16	*3,346*	...	*3,346*	*12,106*	*385*	*12,491*	*1,421*	...	*1,421*	*124*	*1,285*	...	*1,285*	*6,90 568*	*94,155*	*7,84,723*
17	71,436	24,829	96,265	1,19,926	1,58,631	2,78,557	10,631	...	10,631	194	82,718	832	83,550	10,67,759	2,41,502	12,99,261
18	...	1,826	1,826	...	63,196	63,196	...	...	...	...	...	...	...	29,403	37,353	66,756
19	...	192	192	...	2,772	2,772	...	...	...	...	...	...	...	...	424	424
20	...	...	...	...	412	412	...	...	...	...	...	...	...	...	—10,463	—10,463
21	...	11,755	11,755	...	2,719	2,719	...	...	...	...	...	832	832	...	46,030	46,030
22	3,168	..	3,168	1,833	...	1,833	10,260	...	10,260	194	1,758	...	1,758	1,46,954	...	1,46,954
23	67,832	...	67,832	1,18,061	...	1,18,061	...	...	...	...	79,323	...	79,323	6,22,595	...	6,22,595
24	436	...	436	32	...	32	371	...	371	...	1,637	...	1,637	1,73,950	...	1,73,950
25	...	...	...	...	...	...	...	...	...	...	...	...	...	84,857	...	84,857
26	...	15,471	15,471	...	13,973	13,973	...	...	...	...	...	...	...	...	1,80,141	1,80,141
27	...	—4,415	—4,415	...	75,559	75,559	...	...	...	...	...	...	...	...	—11,983	—11,983
28	71,436	24,829	96,265	1,19,926	1,58,631	2,78,557	10,631	...	10,631	194	82,718	832	83,550	10,57,759	2,41,502	12,99,261

harge of Civil Officers.

N.—Ry. Irrn. and Other Capl. not charged to Revenue,

No. 79.—STATEMENT showing, with regard to the INDIAN RAILWAY Companies*
PAYMENTS on CAPITAL ACCOUNT to the 31st

STATE

TRANSACTIONS.	Assam-Bengal.	South Behar.	Sialkot Narowal.	Mymensingh-Jamalpur-Jagannathganj.	Bengal Nagpur.	Burma.	Dhond-Baramati.	Sara Serajgunj.	Mymensingh-Bhairab-Bazar.	Mandra Bhan.	Knoonla Bagirhat.	Katakhal Lalabazar.
DURING THE YEAR 1918-19.	£	£	£	£	£	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	...	...	—3,334	...	...	...	767	...	39,334	...	5,847	596
England	...	...	...	...	...	...	...	...	...	...	...	...
Debentures:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Debenture Stock:												
England	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	—3,334	...	...	...	767	...	39,334	...	5,847	596
B. Payments for discharge of Debentures, etc.	...	...	...	...	774,900	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	—3,334	...	—774,900	...	767	...	39,334	...	5,847	596
ON ACCOUNT OF CAPITAL EXPENDITURE												
Payments:												
India	—77,450	...	—1,016	198	—1,135,752	—52,554	780	1,234	40,148	133	8,968	968
England	85,881	...	...	...	363,122	15,932	...	...	...	...	...	...
C. TOTAL	8,431	...	—1,016	198	—772,630	—36,622	780	1,234	40,148	133	8,968	968
Repayments:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	8,431	...	...	...	2,270	28,686	...	...	...	...	...	...
D. TOTAL	8,431	...	...	...	2,270	28,686	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	...	—1,016	198	—774,900	—65,308	780	1,234	40,148	133	8,968	968
A. + D. TOTAL RECEIPTS	8,431	...	—3,334	...	2,270	28,686	767	...	39,334	...	5,847	596
B. + C. TOTAL PAYMENTS	8,431	...	—1,016	198	2,270	—36,622	780	1,234	40,148	133	8,968	968
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...	...	...
TO 31ST MARCH 1919.												
ON ACCOUNT OF SHARE AND OTHER CAPITAL:												
Share Capital:												
India	...	399,732	126,266	170,420	...	...	36,255	393,358	318,826	143,667	47,327	10,072
England	1,500,000	...	...	...	3,000,000(b)	3,000,000	...	...	...	...	...	...
Debentures:												
Nominal amount	*905,900*	...	...	...	*5,099 400*	...	...	...	...	...	...	...
Cash received ‖	888,607	...	...	...	5,062,477	...	...	...	...	...	...	...
Debenture Stock:												
Stock represented	...	...	...	...	*2,000,000*	*1,250,000*	...	...	...	...	...	...
Cash received	...	...	...	...	1,948,586	1,199,819	...	...	...	...	...	...
Capital not bearing Interest:												
India	...	...	...	...	...	...	...	...	...	...	...	...
England	15,335	...	...	...	17,600	20,000	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	(a) 2,403,992	399,732	126,266	170,420	10,028,663	4,219,819	36,255	393,358	318,826	143,667	47,327	10,072
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15=£1)	...	...	...	...	...	...	...	...	...	...	...	...
	2,403,992	399,732	126,266	170,420	10,028,663	4,219,819	36,255	393,358	318,826	143,667	47,327	10,072
ON ACCOUNT OF CAPITAL EXPENDITURE:												
Net Payments:												
India	—318,106	450,606	124,153	170,320	—2,477,081	1,576,278	36,097	438,307	314,622	143,410	46,440	9,746
England	2,722,098	...	...	...	12,505,744	3,519,283	...	...	...	...	...	...
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	2,403,992	450,606	124,153	170,320	10,028,663	5,095,561	36,097	438,307	314,622	143,410	46,440	9,746
BALANCE OF ACCOUNT WITH COMPANY:												
At Credit	...	...	2,113	100	...	...	158	...	4,204	257	887	326
At Debit	...	50,874	...	...	...	875,742	...	44,949	...	...	...	...

* Excluding East Indian Railway Company, South Indian Railway Company, Limited, Great Indian Peninsula Railway

† Although for convenience the Rohilkund and Kumaon Railway is classed among the State

‖ Excluding premium, which is included

§ Mysore State Railway Debenture Capital. The cash received in this case was £1,224,000

¶ Excluding £1,500,000 Share Capital issued as fully paid up on 1st July 1908 in exchange.

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of interest on share capital paid by the

(b) Includes £4,711 being the Capital stock in respect of which the holders exercised

(c) Represents gain by exchange on Debentures since discharged.

the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1918-19; the RECEIPTS and March 1919; and the BALANCES at that date.

RAILWAYS.

Kalighat Falta.	Central Provinces Nurtajapur, Yeotmal and Ellichpur.)	Rohilkund and Kumaon.†	Hardwar-Dehra.	Madras and Southern Mahratta (including Mysore Guntur Tenali Railway).	Amritsar-Patti-Kasur.	Ahmedabad-Parantij including Idar Road Brahmaked.	Tapti valley.	Ahmedabad-Dholka Railway.	Pulgaon Arvi.	Baripada Talband.	Chaparmukh Silghat.	Branch Line Companies under the audit of Government Examiner, East Indian Railway.	Pachora Jamner.	Panpash Baipura.	TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
2,084	1,733	...	419	...	...	33	...	...	...	2,333	5,534	5,175	16,971	34,769	112,261
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2,084	1,733	...	419	...	...	33	...	...	...	2,333	5,534	5,175	16,971	34,769	112,261
...	...	75,000	...	682,000	...	...	...	...	...	...	...	...	...	...	1,531,900
2,084	1,733	—75,000	419	—682,000	...	33	..	...	...	2,333	5 534	5,175	16,971	34,769	—1,419,639
2,206	1,532	—2,225	675	24,952	14	1	117	...	—735	3,360	7,356	5,220	14,366	34,779	—1,122,725
...	...	11,584	...	105,776	...	...	...	...	...	...	...	...	...	...	582,295
2,206	1,532	9,359	675	130,728	14	1	117	...	—735	3,360	7,356	5,220	14,366	34,779	—540,430
..	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...
...	...	88	...	2,777	...	...	...	...	...	...	...	...	...	...	42,252
...	...	88	...	2,777	...	...	...	...	...	...	...	...	...	...	42,252
2,206	1,532	9,271	675	127,951	14	1	117	...	—735	3,360	7,356	5,220	14,366	34,779	—582,682
2,084	1,733	88	419	2,777	...	33	...	...	..	2,333	5,534	5,175	16,971	34,769	154,513
2,206	1,532	84,359	675	812,728	14	1	117	..	—735	3,360	7,356	5,220	14,366	34,779	991,470
...	...	84,271	...	...	...	...	...	...	...	...	...	...	...	...	84,271
118,093	271,192	...	188,751	8,460	182,043	226,403	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	4,668,804
...	...	00,000	...	¶3,491,540	...	...	...	...	...	...	...	...	...	...	11,191,540
...	...	...	...	*1,643,000*	...	...	...	...	...	...	...	...	...	...	*7,643,300*
...	...	...	...	1,632,425	...	...	...	...	...	...	...	...	...	...	7,583,509
...	...	...	...	*2,500,000* §*1,200,000*	...	...	...	...	...	...	...	...	...	...	*6,950,000*
...	...	...	...	2,471,538 §1,200,000	...	...	...	...	...	...	...	...	...	...	6,819,943
...	...	(c) 13,102	...	—166	...	...	...	...	...	...	...	...	...	...	12,936
...	...	...	...	55,007	...	...	...	...	...	...	...	...	...	...	107,992
118,093	271,192	2,13,102	188,751	8,858,804	182,043	226,403	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	30,384,724
...	...	542,505	...	...	...	...	...	...	...	...	...	...	...	...	542,505
118,093	271,192	755,607	188,751	8,858,804	182,043	226,403	804,457	65,318	61,266	55,000	143,691	733,620	96,077	68,510	30,927,229
118,086	270,632	97,520	188,626	2,338,598	181,459	226,140	804,037	65,105	59,701	54,770	143,340	733,615	94,184	68,319	5,958,924
...	...	658,087	...	6,282,510	...	...	...	...	...	...	...	...	...	...	25,687,722
118,086	270,632	755,607	188,626	8,621,108	181,459	226,140	804,037	65,105	59,701	54,770	143,340	733,615	94,184	68,319	31,646,646
7	560	...	125	237,696	584	263	420	213	1,565	230	351	5	1,893	191	252,148
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	971,565

Company and Bombay, Baroda and Central India Railway Company.
Railways, a portion of the system is the property of the Company.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interes
for the surrender of £65,016-6-5 Madras Railway Annuity.
Secretary of State; Interest on advance in India, less net traffic receipts and interest on interest; and interest on excess capital, respectively.
the option of transferring it to the Secretary of State in the year 1913-14, and shown as Capital expenditure on State Railways in Account No. 7.

N.—Ry. Irrn. and Other Capl. not charged to Revenue.

No. 79A.—ACCOUNT of CAPITAL CONTRIBUTED by INDIAN STATES towards Outlay on STATE RAILWAYS to end of the Year 1918-19.

Railways.	Native States.	During 1918-19.	To end of 1918-19.
		R	R
Nagda-Muttra	Jaipur Darbar	...	85,00,000
	Total R .	...	85,00,000
	Converted into £ at R15=£1 . £	...	**566,667**

No. 80.—Account of Initial Expenditure on New Capital at Delhi during, and to end of the year, 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(a)	R	R
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	2,03,579
(ii) Non-Gazetted Officers	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	1,27,716	19,63,953
(ii) Non-Gazetted Officers	1,05,869	9,20,730
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	14,321	2,67,234
(ii) Non-Gazetted Officers	24,620	1,53,633
B.—Travelling Allowances of Officers and Establishment—(a)		
(a) Preliminary Investigation—		
(i) Gazetted Officers	...	23,161
(ii) Non-Gazetted Officers	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	13,174	1,65,752
(ii) Non-Gazetted Officers	9,287	84,027
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	5,379	17,379
(ii) Non-Gazetted Officers	900	6,206
C.—Supplies, Services and Contingencies—(a)		
(a) Preliminary Investigations	...	50,624
(b) Public Works and Electrical Officers employed on the Project	11,927	1,38,694
(c) Miscellaneous Officers	3,295	34,778
D.—Works Expenditure—		
(i) Buildings (Account No. 80 a)	24,59,835	94,13,202
(ii) Communications (Account No. 80 b)	1,17,763	7,25,081
(iii) Miscellaneous Public Improvements (Account No. 80 c)	85,837	3,40,479
(iv) Electric Light and Power	...	...
(v) Irrigation (Account No. 80d)	1,14,425	1,14,425
(vi) Sanitation including Storm Water Drains, Sewerage and Sewage disposal, Water supply, and conservancy. (Account No. 80 e)	7,12,074	12,36,609
(vii) Purchase of Tools and Plant (b)	84,857	34,04,820
(viii) Stock and Suspense	21,680	21,18,241
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 80 f)	2,96,522	54,49,776
(x) Maintenance during construction (Account No. 80 g)	3,05,066	12,27,270
Railway Diversion	831	831
E.—Acquisition of Land taken up for the Project	—73,504	34,75,372
F.—Other Miscellaneous Expenditure	...	6,168
Deduct—Receipts on Capital Account	*1,52,978*	*6,69,449*
GRAND TOTAL	42,86,896	3,05,89,305
Total converted into £ at R15 = £1 £	285,793	2,039,287
INDIA	284,455	1,895,759
ENGLAND	1,338	143,528

(a) For details *vide* Account No. 77, page 288.
(b) " " " " 78A " 300.

N.—Ry. Irrn. and other Capl. not charged to Revenue.

No. 80a.—Detailed Account of Works Expenditure—D(i) Buildings during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Government House	3,39,295	13,49,404
ii) Secretariat	4,45,497	25,24,637
(iii) Other Buildings—		
A.—Central Buildings—		
(i) Viceroy's Court	63,012	5,24,493
(ii) Great Court	49,545	2,24,947
(iii) Furniture and Fittings	...	67,088
(iv) Central Vista	58,614	1,42,388
B.—Other Government Offices	...	...
C.—Residential Buildings	12,79,031	43,55,404
D.—Medical Buildings	...	...
E.—Police Buildings	...	...
F.—Fire Station	...	...
G.—Miscellaneous Civil Buildings	36,833	36,833
H.—Military Buildings	1,88,008	1,88,008
I.—Other Buildings	...	...
Total Buildings	24,59,835	94,13,202
Total converted into £ at R15 = £1 £	163,989	627,547

No. 80b.—Detailed Account of Works Expenditure—D(ii) Communications during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	...	6,512
B.—Arteries	1,09,112	6,56,072
C.—Miscellaneous roads	...	13,864
D.—Service Roads	8,448	23,754
E.—Roads on Ridge	...	...
F.—Dust-proof treatment	203	11,386
G.—Through Communications	...	13,493
Total Communications	1,17,763	7,25,081
Total converted into £ at R15 = £1 £	7,851	48,339

No. 80c.—Detailed Account of Works Expenditure—D(iii) Miscellaneous Public Improvements during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens—		
(1) Central Vista Construction	45,019	45,019
(2) Other Parks and Gardens	18,841	2,46,994
B.—Recreation Parks	675	12,206
C.—Palings	21,302	36,260
D.—Road Circuses	...	...
E.—Indrapat Reservoir	...	...
F.—Extensions to South	...	...
Total Miscellaneous Public Improvements	85,837	3,40,479
Total converted into £ at R15= £1	5,722	22,698

No. 80d.—Detailed Account of Works Expenditure—D(v) Irrigation during, and to end of year, 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Irrigation Water Supply	1,14,425	1,14,425
Total Irrigation	1,14,425	1,14,425
Total converted into £ at Rs.15=£1 £	7,628	7,628

No. 80e.—Detailed Account of Works Expenditure—D (vi) Sanitation during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	3,51,690	8,77,099
(ii) Sewerage and Sewage disposal	2,33,741	2,33,741
(iii) Water supply	1,26,218	1,25,344
(iv) Conservancy	425	425
Total Sanitation	7,12,074	12,36,609
Total converted into £ at Rs. 15=£1 £	47,472	82,441

No. 80f.—Detailed Account of Works Expenditure—D (ix) Miscellaneous during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary	3,243	62,487
B.—Preparation of site	1,62,256	21,22,257
C.—Experiments and models	1,668	59,536
D.—Service Roads	—644	5,75,707
E.—Water supply and other general services	1,27,819	14,02,096
F.—Medical and sanitary	—4,693	65,050
G.—Miscellaneous	6,873	8,62,643
Total Miscellaneous	2,96,522	51,49,776
Total converted into £ at Rs. 15=£1 £	19,768	3,43,318

No. 80g.—Detailed Account of Works Expenditure—D (x) Maintenance during construction during, and to end of, the year 1918-19.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	36,638	1,64,221
(ii) Maintenance of roads	43,481	1,77,705
(iii) Maintenance of public parks and gardens	42,011	1,71,461
(iv) Maintenance of road circuses	...	...
(v) Maintenance of irrigation water supply	22,378	46,268
(vi) Maintenance of temporary water supply	20,220	1,18,572
(vii) Maintenance expenditure in connection with conservancy and sanitation	18,983	98,014
(viii) Up-keep of hospitals and dispensaries	5,614	27,125
(ix) Renewal of coolie camps	...	10,310
(x) Renewing hospital and dispensary for coolies	...	3,146
(xi) Maintenance of storm water drains	827	1,785
(xii) Entertainment of chowkidars and other menial establishment	7,573	30,002
(xiii) Running expenses of electric power plant for general purposes	36,707	1,29,915
(xiv) Running expenses of railways for general purposes	41,685	1,47,414
(xv) Running expenses of tractors and lorries	2,735	52,023
(xvi) Unforeseen	26,214	49,309
Total Maintenance during construction	3,05,066	12,27,270
Total converted into £ at Rs. 15=£1 £	20,338	81,818

N.—Ry. Irrn. and other Capl. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1918-19.

Exchange Compensation Allowance.

Expenditure £ 54,759.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	81	Expenditure	313		54,759

No. 81.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1919.

EXPENDITURE.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.	DISTRIBUTION OF TOTAL. Imperial.	DISTRIBUTION OF TOTAL. Provincial.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenues:														
Land Revenue	236	774	6,724	8,930	3,444	7,114	5,138	3,973	3,177	3,157	1,394	44,061	2,297	41,764
Opium	...	...	...	...	...	1,150	...	...	...	...	...	1,150	1,150	...
Salt	517	...	375	306	...	...	...	...	...	...	..	1,198	1,198	...
Excise	221	...	749	92	221	221	...	230	...	179	...	1,913	811	1,102
Customs	...	...	118	845	666	...	...	3	17	...	...	1,649	1,649	...
Income Tax	...	...	...	...	125	86	...	...	...	...	...	211	106	105
Forest	23	...	...	...	...	...	...	..	...	...	...	23	23	...
TOTAL	997	774	7,966	10,173	4,456	8,571	5,138	4,206	3,194	3,336	1,394	50,205	7,234	42,971
Posts and Telegraphs	168	...	...	...	...	...	...	...	...	...	...	168	168	...
Mint	667	...	...	694	...	...	...	...	...	...	...	1,361	1,361	...
Salaries and Expenses of Civil Department:														
General Administration	7,095	461	2,862	2,797	4,540	4,686	3,663	4,271	2,921	2,802	1,910	38,008	9,722	28,286
Law and Justice—Courts of Law	500	996	8,739	5,856	12,200	12,305	8,965	7,503	6,619	4,861	2,118	70,662	1,496	69,166
Law and Justice—Jails	1,052	...	496	270	676	505	632	359	75	156	...	4,221	1,052	3,169
Police	1,298	1,039	3,277	3,336	3,589	4,051	2,472	5,262	2,271	2,006	1,793	30,394	2,337	28,057
Ports and Pilotage	...	...	...	197	962	...	...	583	5	...	...	1,747	...	1,747
Education	85	202	2,729	3,735	2,931	2,776	2,085	1,698	1,149	1,253	636	19,329	287	19,042
Ecclesiastical	678	337	1,407	1,154	828	697	1,071	280	79	371	104	7,006	7,006	...
Medical	1,759	374	1,946	2,666	2,669	2,783	1,568	1,[illegible]79	833	690	374	16,841	2,133	14,708
Sanitation	573	...	493	710	...	...	119	342	156	15	234	2,642	573	2,069
Political	6,744	3,459	311	820	123	...	1,430	588	150	229	993	14,847	11,804	3,043
Agriculture	303	...	550	771	434	397	1,017	1,289	322	263	99	5,445	303	5,142
Scientific and Miscellaneous Departments	1,477	...	298	271	270	21	199	...	...	221	...	2,757	1,477	1,280
TOTAL	21,564	6,868	23,108	22,583	29,272	28,221	23,221	23,354	14,580	12,867	8,261	2,13,899	38,190	1,75,709
Miscellaneous Civil Charges:														
Stationery and Printing	171	...	176	...	21	6	...	...	...	...	...	374	171	203
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	171	...	176	...	21	6	...	...	...	...	...	374	171	203

Famine Relief and Insurance:														
Construction of Protective Irrigation Works	...	...	..	42	...	36	...	...	...	67	...	145	145	...
Railway Revenue Account:														
State Railways: Working Expenses	22,501	...	...	...	...	...	...	...	...	...	...	22,501	22,501	...
Miscellaneous Railway Expenditure	1,519	...	...	...	...	...	...	...	...	...	...	1,519	1,519	...
TOTAL	24,020	...	...	...	...	...	...	...	...	...	...	24,020	24,020	...
Irrigation:														
Major Works: Working Expenses	...	173	...	...	...	134	720	...	...	...	...	1,027	555	472
Minor Works and Navigation	...	34	...	244	...	22	38	...	...	...	...	338	194	144
TOTAL	...	207	...	244	...	156	758	...	...	...	...	1,365	749	616
Other Public Works:														
Civil Works	...	...	754	279	1,195	46	126	388	461	403	286	3,938	2	3,936
Army Services:														
Army—Effective	(a) 4,76,276	...	...	...	...	...	...	...	..	...	...	4,76,276	4,76,276	...
Marine	33,005	...	...	...	...	...	...	...	...	...	..	33,005	33,005	...
Military Works	15,853	...	...	...	...	...	...	...	...	...	...	15,853	15,853	...
TOTAL	5,25,134	...	...	...	...	...	...	...	...	...	...	5,25,134	5,25,134	...
TOTAL CHARGED AGAINST REVENUE Rs.	5,72,721	7,849	32,004	34,015	34,944	37,036	29,243	27,948	18,235	16,673	9,941	8,20,609	5,97,174	2,23,435
Railway, Irrigation and other Capital not charged to Revenue:														
State Railways: Construction	364	...	...	...	...	...	...	...	...	...	...	364	364	...
Irrigation Works: Construction	...	...	...	...	...	39	...	...	...	...	...	39	39	...
Initial Expenditure on New Capital at Delhi	370	...	...	...	...	...	...	...	...	...	...	370	370	...
TOTAL NOT CHARGED TO REVENUE Rs.	734	...	...	...	...	39	...	...	...	...	...	773	773	...
GRAND TOTAL Rs.	5,73,455	7,849	32,004	34,015	34,944	37,075	29,243	27,948	18,235	16,673	9,941	8,21,382	5,97,947	2,23,435
												Total Converted into £ at Rs. 15=£1	54,759	39,863	14,896

	Rs.
(a) 1st (Peshawar) Division	36,757
2nd (Rawalpindi) "	69,378
3rd (Lahore) "	47,796
4th (Quetta) "	25,030
5th (Mhow) "	25,838
6th (Poona) "	38,325
Carried over	2,38,124

	Rs.
Brought forward	2,38,124
7th (Meerut) Division	31,369
8th (Lucknow) "	32,344
9th (Secunderabad) "	22,361
Burma "	12,395
Supply Circle	18,356
Controller of War Accounts	1,21,327
TOTAL	4,76,276

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS.

1918-19.

Sections O. to V.—Debt, Deposits, and Advances

Receipts, £874,722,960. Disbursements, £865,105,915.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. I B.
				£	£	£ (a)
O. Permanent Debt	82	Statement of Permanent Debt	316	19,633,192	34,644,213	—15,011,021
"	82A	Temporary Debt	318	92,084,318	72,511,593	+19,572,725
P. Unfunded Debt	82B	Special Loans	318	...	4,167	
"	83	Treasury Notes	318	...	...	
"	84	Deposits of Service Funds	319	87,898	100,724	+4,326,394
"	85	Post Office cash certificates	319	15,771,492	11,428,105	
		Savings Bank Deposits	321			
Q. Deposits and Advances.	72	Provincial Balances	263	1,143,955	64,824	
"	App. A	Appropriation for Reduction of Debt	...	379,003	...	
"	86	Deposits of Local Funds	321	7,759,348	7,375,569	
"	87	Deposits of Sinking Funds	322	17,826	...	
"	App. A	Gold Standard Reserve	...	32,698,960	32,413,801	
"	88B	Special Reserve	323	22,798,331	9,737,634	
"	App. A	Consols Depreciation Fund	...	763,744	755,548	—5,412,915
"	...	Paper Currency Reserve	...	115,583,459	115,583,459	
	88 C	Deposit Account with the United States of America	323	34,680,000	36,762,902	
	89	Departmental and Judicial Deposits	324	42,978,792	41,448,412	
	Appendix A.	Depreciation Fund for War Loan (1929-47)	...	273,333	109,609	
"		Advances	...	14,893,046	16,215,456	
"		Suspense Accounts	...	410,239	20,239,222	
"		Miscellaneous	...	1,534,772	621,287	
R. Loans and Advances by Imperial Government.	90	Advances, Repayments, and Balances	337	905,968	941,438	—35,470
R. R. Loans and Advances by Provincial Governments.	90A	Ditto ditto	353	948,437	2,273,613	—1,325,176
S. Loans to Local Boards for Railway Construction.	91	Receipts and Payments	354	17,290	...	+17,290
T. Remittances	Appendix A.	Inland Money Orders	...	53,336,850	53,314,509	
		Other Local Remittances	...	...	165,289	
"		Other Departmental Accounts	...	403	53,482	
"		Remittances between Civil Treasuries and Departments		139,646,917	142,463,904	+8,963,834
"	92	Remittance Account between England and India	359	232,509,849	220,533,001	
U. Secretary of State's Bills.	93	Bills drawn and discharged	360	6,599,945	8,193,069	
	93A	Sterling Bills on London	361	5,315,000	5,135,000	
V. Cash Balance	94	Opening and Closing Balances	362	31,950,593	32,016,085	
		Total		874,722,960	865,105,915	

(a) Net figure carried to Account No. IB is —£14,590,686. The difference of —£420,335 is made up of +£93,670 being the debt discharged by conversion operations during 1918-19 [*vide* note (e), page 317] *less* £514,005, the aggregate of the sums of £382,213, and £131,792 representing the amount of debt discharged by means of Sinking Funds [*vide* notes (a) and (b) on page 317].

No 82.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1919, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1918.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
5½ per cent. War Bonds, 1928	...	(g)25,25,21,653	...	25,25,21,653	...	...	(f)25,25,21,653
5½ ,, ,, 1925	25,17,53,643	(g)14,19,49,024	...	4,19,49,024	...	...	(f)14,19,49,024
5 per cent. War Loan, 1929-47	...	(g)27,201	44,19,650	25,62,00,494	(h) 20,28,100	...	(f)25,41,72,394
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 ,, ,, Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 ,, ,, Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 ,, ,, Gwalior Loan of 1887	74,00,000	...	...	74,00,000	12,00,000	...	62,00,000
4 ,, ,, Terminable Loan of 1915-16	4,99,86,000	...	...	4,99,86,000	...	...	4,99,86,000
4 ,, ,, Conversion Loan of 1916-17	9,97,32,200	...	500	9,97,32,700	...	7,45,600	9,89,87,100
3½ ,, ,, Loan of 1842-43	20,94,86,300	...	1,37,500	20,96,23,800	...	5,43,900	20,90,80,000
3½ ,, ,, 1854-55	29,43,38,600	...	8,65,000	29,52,03,600	127	8,60,900	(f) 29,43,42,573
3½ ,, ,, 1865	34,13,08,700	...	13,48,400	34,26,57,100	...	29,73,700	33,96,83,400
3½ ,, ,, 1879	3,41,36,900	...	29,83,000	3,71,19,900	...	4,96,800	3,66,23,100
3½ ,, ,, 1900-1901	31,46,03,400	...	10,93,900	31,56,97,300	...	53,39,300	31,03,58,000
3 ,, ,, 1896-97	6,83,29,150	...	...	6,83,29,150	...	12,92,900	6,70,36,250
TOTAL IMPERIAL DEBT in INDIA bearing Interest . . Rs.	1,70,07,74,893	29,44,97,878	1,08,47,950	2,00,61,20,721	32,28,227	1,22,53,000	1,99,06,39,494
LOANS NOT BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Railway Debenture Loan . .	1,800	...	...	1,800	...	...	1,800
4 ,, Cawnpur and Achneyra Railway Debenture Loan . .	900	...	...	900	...	...	900
4 ,, Debenture Loan for Cawnpur-Achneyra Section of the Rajputana-Malwa Railway . .	5,200	...	...	5,200	—100	...	(f) 5,300
4 ,, Stock Notes issued in 1882-83 and accounted for as follows :—							
,, In Madras . .	788	...	...	788	...	...	788
,, Bombay . .	2,475	...	...	2,475	...	...	2,475
,, Bengal . .	1,612	...	...	1,612	...	...	1,612
,, United Provinces of Agra and Oudh . .	538	...	...	538	...	...	538
,, Punjab . .	587	...	...	587	...	...	587
TOTAL DEBT in INDIA not bearing Interest . Rs.	13,900	...	...	13,900	—100	...	14,000
TOTAL DEBT in INDIA . . Rs.	1,70,07,88,793	29,44,97,878	1,08,47,950	2,00,61,34,621	32,28,127	1,22,53,000	1,99,06,53,494
TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs. 15=£1 . . £	113,385,919	19,633,192	723,197	133,742,308	215,208	816,867	132,710,233
Do. BEARING INTEREST . . £	113,384,992	19,633,192	723,197	133,741,381	215,215	816,867	132,709,299
Do. NOT BEARING INTEREST . . £	927	...	...	927	—7	...	934
IN ENGLAND.							
BEARING INTEREST.							
Liability for British Government 5 per cent. War Loan (1929—47) taken over by India . . £	64,058,408	...	...	64,058,408	33,415,000	...	30,643,408
India 3½ per cent. Stock . .	(i)90,519,304	...	...	90,519,304	(a) 261,882	...	90,105,299
India 3 ,, ,, . .	(e)65,269,189	...	...	65,269,189	(b) 92,123	...	65,109,189
India 2½ ,, ,, . .	11,684,987	...	...	11,684,987	(a) 120,331	...	11,684,987
India Bonds . .	...	...	...	...	(b) 39,669	...	...
East Indian Railway Debenture Stock 4½ per cent. . .	500,000	...	...	500,000	500,000	...	...
Eastern Bengal Railway Debenture Stock 4 ,, . .	1,435,650	...	...	1,435,650	...	...	1,435,650
South Indian Railway Debenture Stock 4½ ,, . .	348,666	...	...	348,666	...	...	348,666
Great Indian Peninsula Railway Debenture Stock 4 per cent. . .	425,000	...	...	425,000	...	...	425,000
TOTAL DEBT in ENGLAND bearing Interest . .	2,701,450	...	...	2,701,450	...	...	2,701,450
NOT BEARING INTEREST.							
India 5 per cent. Stock . .	236,942,654	...	...	236,942,654	34,429,005	...	202,513,649
India 4 per cent. Stock . .	9,305	...	...	9,305	...	...	9,305
	5,616	...	...	5,616	...	...	5,616
TOTAL DEBT in ENGLAND not bearing Interest . . £	14,921	...	...	14,921	...	...	14,921
TOTAL DEBT in ENGLAND " . . £	236,957,575	...	...	236,957,575	34,429,005	...	202,528,570
TOTAL DEBT " . . £	350,343,494	19,633,192	(e) 723,197	370,699,883	(c)34,644,213	(e) 816,867	335,238,803

	1st April 1918.		31st March 1919.	
Debt bearing Interest:				
In India . . . . . £	113,384,992		132,709,299	
In England . . . . . £	236,942,654	350,327,646	202,513,649	335,222,948
Debt not bearing Interest:				
In India . . . . . £	927		934	
In England . . . . . £	14,921	15,848	14,921	15,855
		350,343,494		335,238,803

Classification of the Debt.

Permanent Debt, exclusive of that for Railways, Irrigation and other Capital Works	65,451,827	14,308,488	723,197	80,483,512	34,644,213	816,867	45,022,432
For Railways (including advances made to Railway Companies)	239,146,143	4,539,863	...	243,686,006	...	...	(d)243,686,006
For Irrigation Works	43,992,030	499,048	...	44,491,078	...	...	44,491,078
For Initial Expenditure on New Capital at Delhi	1,753,494	285,793	..	2,039,287	...	...	2,039,287
TOTAL . £	350,343,494	19,633,192	723,197	370,699,883	34,644,213	816 867	335,238,803

Sinking Funds created pursuant to Section 51 of Acts 42 and 43 Vict. C. 206, and Section 2 (a) of Acts 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock.	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
	£	£	£	£	£	£
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:						
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1918:						
India 4, 3½, 3 and 2½ per cent. Stocks	3,0'6,132	15,671	201,355	10,238	1,739,439	4 972,585
(a) **India Debt purchased and cancelled during the year ended 31st March 1919:**						
India 3½ and 3 per cent. Stocks purchased with £70,900, being the difference between the sums retained by the Secretary of State during the year, in respect of the liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof						India 3½ p. c. stock £261,882.
India 3½ and 3 per cent. Stocks purchased with £171,986, being Interest on the amounts standing to the credit of the Fund	£0.968 163.874	365 854	5,230 10,975	219 556	44 914 94 258	India 3 p. c. stock £120,331.
INDIA DEBT PURCHASED AND CANCELLED £	3,230 974	16,890	217,560	11,013	1,878,611	5,355,048
Balance of India Debt issued as above outstanding on 31st March 1919:	4,342,493	63,875	323,495	56,700	3,033,010	7,819,573

	£	
India 3½ per cent. Stock (*)	8,941,211	£
India 3 per cent. Stock (†)	—974,898	
India 3½ per cent. (formerly 4 per cent.) Rupee Debt	7,117	
India 2½ per cent. stock (‡)	—153,857	

(b) Stock purchased and cancelled in respect of the "Discount Sinking Funds" by the application of the undermentioned sums towards the redemption of Debt incurred in excess of money raised thereby, *viz.*:

Money.	India 3½ per cent. stock.	India 3 per cent. stock.
£	£	£
83,753	92,123	39,669

	India.	England.	TOTAL
	£	£	£
(c) This amount is shown in the General Account, page 27, as follows:—			
Under Permanent Debt Discharged	215,208	500.000	715 208
On account of discharge of a portion of the liability assumed for British Government 5 per cent War Loan (1929-47) taken over by the Government of India	...	33,415,000	33,415,000
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £242,886 under "Railway Revenue Account" (*see* also Sinking Fund Account above)	...	226,061	226.061
On account of Eastern Bengal Railway Sinking Fund do. do.	...	16,980	16,980
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	139,172	139,172
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which is charged to State Railways—Interest on Debt	...	7.761	7,761
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which is charged to Interest on Debt	...	124,031	124,031
	215.208	34 429,005	34 644,213

(d) This amount is made up as follows:—

(i) Aggregate of columns 4 and 19 in Account No. 73, Summary of Capital Expenditure	274,082,894
(ii) *Deduct—Capital Outlay on State Railways from funds raised by companies and contributed by Indian States included in above, Accounts No. 74A and No. 79A.*	*26,269,096*
(iii) *Deduct—Portion of Specific Debt incurred in connection with purchase of Railways redeemed by operation of Sinking Funds*	*5,355,048*
(iv) *Add*—Net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian, Bombay, Baroda and Central India, Great Indian Peninsula, and Madras Railways, less amount (£101,697) redeemed by the operation of the Discount Sinking Fund	564,135
TOTAL	24,022,85
(v) Advances made to Companies by the Government of India (Acct. No. 79)	542,505
(vi) Advances made to the Tanjore, Kistna and Tinnevelly District Boards for the Mayaveram-Mutupet and Bezwada-Masulipatam and Tinnevelly District Board Railways (Acct. No. 91)	120,616
GRAND TOTAL	243,686,006

NOTE—The amounts of advances to the Bengal-Nagpur Railway Company do not appear as separate items in this calculation as they are now included in the figure shown against item (i) being treated as State outlay.

(e) Difference is due to transactions in connection with the conversion of 3 per cent. loans of 1896-97 into 3½ per cent. loans, and also those in connection with the conversion 3, 3½ and 4 per cent. loans into 5 per cent. War Loan (1929-47).

(f) Differences with the figures shown in the Statement of Public Debt for the half-year ended 31st March 1919 are due to subsequent adjustments made in the India accounts for March 1919 Supplementary.

(g) Includes actual loan receipts in respect of which War Loan securities have not been issued in 1918-19.

(h) Discharge due to the purchase and cancellation of Debt (Rs. 17,78,100) by the operation of the Depreciation Fund and cancellation of Debt (Rs. 2,50,000) on account of war gifts by the Palanpur and the Rewa Durbars.

(i) Differs from last years closing balance for corrections since made.

(*) India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.
(†) India 3 per cent. Stock having been purchased and cancelled instead of India 3½ per cent. Stock.
(‡) India 2½ per cent. Stock having been purchased and cancelled instead of India 3½ or 3 per cent. Stock.

No. 82A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1919.

INDIA.	Balance, 1st April 1918.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1919.
5½ per cent. War Bonds 1920	19,79,55,713	(a) 12,906	19,79,68,619	(c) 39,700	(b) 19,79,28,919
5½ " " " 1921	...	(a) 25,30,25867	25,30,25,867	...	(b) 25,30,25,867
5½ " " " 1922	11,95,18,352	(a) 2,376	11,95,20,728	(c) 3,41,000	(b) 11,91,79,728
5½ " " " 1923	...	(a) 2,42,05,428	2,42,05,428	...	(b) 2,42,05,428
Treasury Bills	43,57,05,000	93,39,46,000	1,36,96,51,000	87,72,21,000	49,24,30,000
Temporary Loans from Gwalior Durbar	...	50,72,198	50,72,193	50,72,198	...
Do. do. from Bank of Bombay	4,00,00,000	9,50,00,000	13,50,00,000	13,50,00,000	...
Do. do. Bank of Bengal	...	7,00,00,000	7,00,00,000	7,00,00,000	...
TOTAL, INDIA R	79,31,79,065	1,38,12,64,775	2,17,44,43,840	1,08,76,73,898	1,08,67,69,942
Total India converted into £ at R 15=£1 £	52,878,605	92,084,318	144,962,923	72,511,593	72,451,330

(a) *Vide* note (g) page 317.
(b) *Vide* note (f) page 317.
(c) Represents cancellation of Bonds on account of war gifts by Indian states.

No. 82B.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1919.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p. c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	...	41,769	...	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL R	11,09,147	...	11,09,147	...	11,09,147
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	28,87,523	...	28,87,523	62,328	28,25,195
Endowments by the late King of Oudh, 3rd (5 p. c.)	99,85,913	...	99,85,913	179	99,85,734
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL R	1,47,87,239	...	1,47,87,239	62,507	1,47,24,732
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,68,17,934	...	1,68,17,934	62,507	1,67,55,427
Grand Total converted into £ at R 15=£1 £	**1,121,195**	...	**1,121,195**	4,167	**1,117,028**

No. 83.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Issues in 1918-19.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Treasury Notes at 3¾ per cent. on account of Soldiers Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	..	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL R	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at R15=£1 £	**29,861**	...	**29,861**	...	**29,861**

No. 84.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Re-payments in 1918-19.	Balance, 31st March 1919.
INDIA, GENERAL.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal Uncovenanted Service Family Pension Fund	(a)1,35,20,395	8,88,328	1,44,08,723	12,36,717	1,31,72,006
Bengal and Madras Service Family Pension Fund	6,23,382	85,854	7,09,236	26,230	6,83,006
TOTAL	1,41,43,777	9,74,182	1,51,17,959	12,62,947	1,38,55,012
DEPARTMENTAL.					
Indian Military Widows' and Orphans' Fund	81,254	74,882	1,56,136	2,789	1,53,347
TOTAL	1,42,25,031	10,49,064	1,52,74,095	12,65,736	1,40,08,359
MADRAS.					
Military Assistant Surgeons' Fund	3,48,078	15,884	3,63,962	19,100	3,44,862
BOMBAY.					
Uncovenanted Service Family Pension Fund	33,00,732	2,53,504	35,54,236	2,26,026	33,28,210
TOTAL INDIA AND ENGLAND Rs.	1,78,73,841	13,18,452	1,91,92,293	15,10,862	1,76,81,431
Deduct—Transactions in England	*1,418*	*1,868*	*3,286*	...	*3,286*
TOTAL, INDIA R	1,78,72,423	13,16,584	1,91,89,007	15,10,862	1,76,78,145
Total India converted into £ at R15= £1 £	1,191,494	87,773	1,279,267	100,724	1,178,543
ENGLAND:					
Receipts on account of Indian Military Widows' and Orphans' Fund £	95	125	220	...	220
GRAND TOTAL IN £	1,191,589	87,898	1,279,487	100,724	1,178,763

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS including POST OFFICE CASH CERTIFICATES, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919.

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayments in 1918-1919.	Transfers.	Balance, 31st March 1919.
POST OFFICE CASH CERTIFICATES.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	8,88,44,541	3,16,23,713	...	12,04,68,254	3,85,16,647	...	(b)8,19,51,607
POST OFFICER SAVINGS BANKS.							
India, General	(a) 16,58,51,831	13,45,13,410	...	30,03,65,241	11,21,06,411	...	18,82,58,830
STATE RAILWAY PROVIDENT INSTITUTIONS.							
CIVIL.							
India, General	1,27,659	25,727	...	1,53,386	15,173	...	1,38,213
DEPARTMENTAL.							
India, General	3,93,68,737	73,24,277	...	4,66,93,014	36,20,778	...	4,30,72,236
Bombay	17,836	1,792	...	19,628	4,081	...	15,547
Assam	(a)40,437	6,299	...	46,736	832	...	45,904
TOTAL	3,94,27,010	73,32,368	...	4,67,59,378	36,25,691	...	4,31,33,687
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	3,95,54,669	73,58,095	...	4,69,12,764	36,40,864	...	4,32,71,900
COMPANIES RAILWAY PROVIDENT FUND.							
India, General	(a) 4,60,15,369	4,83,13,334	...	9,43,28,703	82,52,849	...	8,60,75,854
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
India, General	52,040	2,443	...	54,483	54,072	...	411
Madras	2,06,534	18,390	...	2,24,924	6,111	11,909	2,06,904
Bombay	70,463	7,667	...	78,130	8,199	...	69,931
Bengal	(a)1,13,994	58,620	...	1,72,614	...	...	1,72,614
United Provinces of Agra & Oudh	20,310	2,460	...	22,770	...	...	22,770
Punjab	(a)1,76,269	20,075	...	1,96,344	1,200	...	1,95,144
Burma	(a)85,394	7,602	...	92,996	6,864	10,892	75,240
Bihar and Orissa	2,09,650	22,921	...	2,32,571	...	...	2,32,571
Central Provinces and Berar	81,111	8,273	...	89,384	...	6,998	82,386
TOTAL	10,15,765	1,48,451	...	11,64,216	76,446	29,799	10,57,971
DEPARTMENTAL.							
India, General	4,07,090	1,76,680	...	5,83,770	1,79,402	...	4,04,368
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	14,22,855	3,25,131	...	17,47,986	2,55,848	29,799	14,62,339
Carried over	34,16,89,265	22,21,33,683	...	56,38,22,948	16,27,72,619	29,799	40,10,20,530

(a) Differs from last year's closing balance for corrections since made.
(b) *Vide* foot note (f), page 317.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayment in 1918-19.	Transfers.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	34,16,89,265	22,21,33,683	...	56,38,22,948	16,27,72,619	29,799	40,10,20,530
FOREST OFFICERS' PROVIDENT FUND.							
India, General	5,18,387	17,744	...	5,36,631	4,31,012	...	1,05,619
Madras	(a)34,163	8,517	...	42,680	...	...	42,680
Bombay	2,845	488	...	3,333	...	...	3,333
Bengal	...	10,713	...	10,713	...	...	10,713
United Provinces of Agra and Oudh	...	45,820	...	45,820	...	...	45,820
Punjab	...	43,524	...	43,524	...	...	43,524
Burma	...	1,96,743	...	1,96,743	50	...	1,96,693
Bihar and Orissa	...	39,005	...	39,005	...	...	39,005
Central Provinces and Berar	...	85,821	...	85,821	926	...	84,895
Assam	...	17,920	...	17,920	...	...	17,920
TOTAL F. O. P. FUND	5,55,895	4,66,295	...	10,22,190	4,31,988	...	5,90,202
POLICE OFFICERS' PROVIDENT FUND.							
India, General	32,648	4,092	...	36,740	96	...	36,644
Madras	(a)91,744	9,698	...	1,01,442	6,458	...	94,984
Bombay	23,754	2,180	...	25,934	1,501	...	24,433
Bengal	39,251	4,142	...	43,393	180	...	43,213
United Provinces of Agra and Oudh	17,315	2,340	...	19,655	12	3,754	15,889
Punjab	31,213	4,638	...	35,851	...	...	35,851
Burma	(a)1,10,772	8,297	...	1,19,069	13,986	4,514	1,00,569
Bihar and Orissa	(a)1,23,836	14,182	...	1,38,018	2,498	...	1,35,520
Central Provinces and Berar	1,47,820	17,160	...	1,64,980	3,960		1,61,020
TOTAL	6,18,353	66,729	...	6,85,082	28,691	8,268	6,48,123
GENERAL PROVIDENT FUND. CIVIL.							
India, General	(a)63,97,224	9,38,559	9,497	73,95,280	18,45,062	...	55,50,218
Madras	60,10,085	11,72,144	11,909	71,94,138	6,00,802	...	65,93,336
Bombay	(a)64,87,668	13,00,464	...	77,88,132	6,19,166	...	71,68,966
Bengal	(a 55,84,361	13,20,597	...	69,04,958	6,49,142	...	62,55,816
United Provinces of Agra and Oudh	53,76,901	12,06,303	3,754	65,86,958	4,05,932	...	61,81,026
Punjab	47,10,739	8,95,616	.	56,06,355	3,85,722	...	52,20,633
Burma	(a)33,68,454	11,17,938	15,406	45,01,798	3,19,322	...	41,82,476
Bihar and Orissa	(a)29,70,989	6,81,006	...	36,51,995	2,90,074	...	33,61,921
Central Provinces and Berar	(a)26,30,335	8,20,475	6,998	34,57,808	3,47,625	...	31,10,183
Assam	10,75,792	3,35,438	...	14,11,230	87,157	..	13,24,073
TOTAL CIVIL	4,46,12,548	98,38,540	47,564	5,44,98,652	55,50,004	...	4,89,48,648
DEPARTMENTAL.							
India, General	(a)72,63,548	15,98,095	...	88,61,643	11,22,997	...	77,38,646
TOTAL G. P. FUND	5,18,76,096	1,14,36,635	47,564	6,33,60,295	66,73,001	...	5,66,87,294
OTHER MISCELLANEOUS PROVIDENT (CIVIL) FUNDS (b).							
India, General	80,212	11,424	...	91,636	...		91,636
Madras	(a)49,554	15,872	...	65,426	...	...	65,426
Bombay	64,000	16,242	...	80,242	4,206	...	76,036
Bengal	(a)1,30,502	24,087	...	1,54,589	6,015	...	1,48,574
United Provinces of Agra and Oudh	39,016	9,167	...	48,183	4,000	...	44,183
Punjab	55,525	9,012	...	64,537	...	...	64,537
Burma	(a)21,961	6,966	...	28,927	...	...	28,927
Bihar and Orissa	(a)41,232	9,647	...	50,879	...	...	50,879
Central Provinces and Berar	3,421	93	...	3,514	3,514	...	...
TOTAL CIVIL	4,85,423	1,02,510	...	5,87,933	17,735	...	5,70,198
DEPARTMENTAL.							
India, General	(a)11,698	3,702	...	15,400	...	...	15,400
TOTAL OTHER M. P. FUND	4,97,121	1,06,212	...	6,03,333	17,735	...	5,85,598
CEMETERY ENDOWMENT FUND.							
India, General	28,096	1,076	...	29,172	...	...	29,172
North-West Frontier Province	6,043	73	...	6,116	...	...	6,116
Madras	30,763	3,888	...	34,651	...	...	34,651
Bombay	77,007	1,382	...	78,389	...	...	78,389
Bengal	39,967	978	...	40,945	...	...	40,945
United Provinces of Agra and Oudh	1,02,925	3,605	...	1,06,530	...	...	1,06,530
Punjab	53,729	2,191	...	55,920	...	...	55,920
Burma	22,810	330	...	23,140	...	...	23,140
Bihar and Orissa	18,099	1,103	...	19,202	...	...	19,202
Central Provinces and Berar	15,593	420	...	16,013	...	...	16,013
Assam	6,110	320	..	6,430	...	...	6,430
TOTAL	4,01,142	15,366	...	4,16,508	...	...	4,16,508
Carried over	39,56,37,872	23,42,24,920	47,564	62,99,10,356	16,99,24,034	38,067	45,99,48,255

(a) Differs from last year's closing balance for corrections since made.
(b) Includes Forest Revenue Officers' Provident Fund and Sub-Inspectors of Schools' Provident Fund in Bengal.

No. 85.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1919—*concld.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	Transfers.	TOTAL.	Repayments in 1918-1919.	Transfers.	Balance, 31st March 1919.
BANKS ACCOUNTS *contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	39,56,37,872	23,42,24,920	47,564	62,99,10,356	16,99,24,034	38,067	45,99,48,255
FINANCIAL DEPARTMENT PROVIDENT FUND.							
India, General	(a)1,02,051	10,497	...	1,12,548	883	...	1,11,665
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces of Agra and Oudh	5,048	630	...	5,678	...	...	5,678
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India, General	(a)1,04,952	11,935	...	1,16,887	280	9,497	1,07,110
TOTAL BANKS ACCOUNTS	39,58,49,923	23,42,47,982	47,564	63,01,45,469	16,99,25,197	47,564	46,01,72,708
SPECIAL ACCOUNTS.							
GENERAL FAMILY PENSION FUND.							
India, General	52,294	61,064	...	1,13,358	65,747	...	47,611
HINDU FAMILY ANNUITY FUND.							
India, General	29,499	85,008	...	1,14,507	93,894	...	20,613
UNCOVENANTED SERVICE FUND,							
LIFE ASSURANCE BRANCH.							
Bombay	15,814	16,693	...	32,507	10,777	...	21,730
LOCAL FUND PENSION FUND.							
Bombay	58,027	40,016	...	98,043	22,907	...	75,136
BENGAL CHRISTIAN FAMILY PENSION FUND.							
India, General	4,093	28,626	...	32,719	29,096	...	3,623
POSTAL INSURANCE AND LIFE ANNUITY FUND.							
India, General	1,42,93,042	20,43,659	...	1,63,36,701	11,96,405	...	1,51,40,296
POST OFFICE DEPARTMENTAL GUARANTEE FUND.							
India, General	54,326	49,333	...	1,03,659	77,558	...	26,101
TOTAL SPECIAL ACCOUNTS	1,45,07,095	23,24,399	...	1,68,31,494	14,96,384	...	1,53,35,110
GRAND TOTAL	41,03,57,018	23,65,72,381	47,564	64,69,76,963	17,14,21,581	47,564	47,55,07,818
Grand Total converted into £ at R15 = £1 £	27,357,134	15,771,492	3,171	43,131,797	11,428,105	3,171	31,700,521

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1919.

DISTRICT FUNDS.	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Repayments in 1918-19.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	84,760	3,37,278	4,22,038	3,22,854	99,184
North-West Frontier Province	(a)3,29,495	7,72,577	11,02,072	7,39,302	3,62,770
Madras	(a)97,65,100	2,53,72,200	3,51,37,300	2,23,66,164	1,27,71,136
Bombay	(a)32,07,835	1,10,05,421	1,42,13,256	1,09,23,858	32,89,398
Bengal	31,81,007	1,11,73,255	1,43,54,262	1,06,94,856	36,59,406
United Provinces of Agra and Oudh	(a)42,21,472	1,42,90,108	1,85,11,580	1,42,51,810	42,59,770
Punjab	36,78,981	96,81,744	1,33,60,725	90,03,041	43,57,684
Burma	(a)22,24,102	69,89,351	92,13,453	60,80,675	31,32,778
Bihar and Orissa	22,61,276	93,18,365	1,15,79,641	88,81,959	26,97,682
Central Provinces and Berar	(a)19,29,947	54,15,765	73,45,712	51,48,111	21,97,601
Assam	(a)5,38,921	22,16,869	27,55,790	21,24,984	6,30,806
TOTAL DISTRICT FUNDS R	3,14,22,896	9,65,72,933	12,79,95,829	9,05,37,614	3,74,58,215
Carried over	3,14,22,896	9,65,72,933	12,79,95,829	9,05,37,614	3,74,58,215

(a) Differs from last year's closing balance for corrections since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, BALANCES of DEPOSITS of LOCAL FUNDS, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Re-payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	3,14,22,896	9,65,72,933	12,79,95,829	9,05,37,614	3,74,58,215
OTHER FUNDS.					
India, General	(a)3,63,082	10,49,763	14,12,845	9,87,424	4,25,421
North-West Frontier Province	(a)4,20,748	8,85,653	13,06,401	8,03,413	5,02,988
Madras	(a)11,41,732	34,07,304	45,49,036	33,94,844	11,54,192
Bombay	(a)11,86,820	33,55,304	45,42,124	32,06,172	13,35,952
Bengal	(a)6,11,441	15,97,406	22,08,847	14,84,454	7,24,393
United Provinces of Agra and Oudh	(a)10,59,414	23,19,681	33,79,095	27,50,599	6,28,496
Punjab	(a)6,12,259	15,95,592	22,07,851	16,94,455	5,13,396
Burma	8,22,133	20,63,613	28,85,746	22,19,927	6,65,819
Bihar and Orissa	17,00,706	15,36,265	32,36,971	16,15,440	16,21,531
Central Provinces and Berar	8,67,211	19,33,025	28,00,236	18,63,318	9,36,918
Assam	(a)52,636	73,689	1,26,325	75,871	50,454
TOTAL OTHER FUNDS R	88,38,182	1,98,17,295	2,86,55,477	2,00,95,917	85,59,560
GRAND TOTAL	4,02,61,078	11,63,90,228	15,66,51,306	11,06,33,531	4,60,17,775
Total converted into £ at R15=£1 £	**2,684,072**	**7,759,348**	**10,443,420**	**7,375,569**	**3,067,851**

(a) Differs from last year's closing balance for corrections since made.

No. 87.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1919.

BOMBAY.	Rs.	Rs.	Rs.	Rs.	Rs.
Deposits of Sinking Funds (Victoria Dock Loan)	(a)41,98,374	2,67,143	44,65,517	...	44,65,517
CENTRAL PROVINCES AND BERAR.					
Deposits of Sinking Fund	1,698	251	1,949	...	1,949
	42,00,072	2,67,394	44,67,466	...	44,67,466
Converted into £ at R15=£1 £	280,005	17,826	297,831	...	297,831

(a) Differs from last year's closing balance for correction since made.

No. 87A.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1919.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES, CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.	
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India.	TOTAL.		
	England. £	India. £	TOTAL. £	R	R	R	£	Equivalent in R	R	R	R	£
...	...	...	...	...	...	...	...	...	...	...	...	...

No. 87B.—ACCOUNT of loss on Rupee Coinage for the Year ended 31st March 1919.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.								
Quantity oz.	Payment made in.			Purchase price. Rs.	Charges connected with purchase and coinage.				Total Charges.	Outturn value.	Difference representing loss.	
	England. £	India. £	Total. £		England.		India.	Total.				
					£	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
232,407,376	43,686,665	(a) 15,390,595	59,077,260	55,43,60,456	1,184,952	1,70,24,274	1,05,30,986	2,75,55,260	58,19,15,716	52,01,15,200	6,18,00,516	4,120,034

(a) Includes £2,533,084 paid in 1917-18.

No. 88.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE, for the Year ended 31st March 1919.

Balance, 1st April 1918.	Net profit, on rupee coinage.	Interest and dividends on investments, and discount on bills paid off on maturity.	Profit by exchange on Council bills the proceeds of which have been appropriated to the Gold Standard Reserve.	TOTAL.	Charges.	Balance, 31st March 1919.
£	£	£	£	£	£	£
34,507,238	...	1,356,767	...	35,864,005	...	35,864,005

No. 88A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1919.

In 5 per cent. National War Bonds redeemable 1st October 1922 the face value of £	6,004,000	
In 5 per cent. War loan 1929-47 the face value of £	3,762,181	
In Local Loans 3 per cent. Stock " "	200,000	
In Transvaal Government 3 per cent. Guaranteed Stock 1923-53 the face value of £	1,092,023	
In Guaranteed 2½ per cent. Stock " "	438,720	
In 3 per cent. Exchequer Bonds, redeemable 24th March 1920 " "	2,998,000	
In 6 per cent. Exchequer Bonds, redeemable 16th February 1920 " "	5,545,500	
In 5 per cent. Exchequer Bonds 1922 repayable on notice 1st October 1919 the face value of £	5,977,700	
Do. do. redeemable 5th October 1921 " "	999,800	
In Canada 3½ per cent. Bonds, redeemable 1st July 1919 " "	161,000	
In 5 per cent. Exchequer Bonds 1919 redeemable 5th October 1919 the face value of £	40,000	
British Treasury Bills the face value of £	2,938,000	
TOTAL FACE VALUE	30,156,924	
Total estimated value of securities mentioned above on 31st March 1919		29,729,505
Cash placed by the Secretary of State for India in Council at short notice		6,015,672
TOTAL		(a) 35,745,177

(a) Differs from the closing balance shown in Account No. 88 by £118,828, representing depreciation in the market value of the securities as compared with the cost price.

No. 88B.—ACCOUNT of the Special RESERVE for the Year ended 31st March 1919.

England. Balance, 1st April 1918.	ADDITIONS TO THE RESERVE IN 1918-19. Investment in British Treasury Bills.	WITHDRAWALS FROM THE RESERVE IN 1918-19. British Treasury Bills, maturing.	Realisation of Securities in aid of Ways and Means.	Total withdrawals in 1918-19.	Balance, 31st March 1919.
£	£	£	£	£	£
20,000,309	9,737,634	9,737,224	13,061,107	22,798,331	6,939,612

Investment of sums appropriated from Cash Balances—

		£
£1,496,000	National War Bonds (October 1922)	1,495,564
£1,186,000	Exchequer Bonds 5 per cent. (October 1919)	1,191,813
£692,000	Ditto ditto (December 1920)	693,961
£2,902,000	Ditto ditto (October 1921)	2,906,014
£648,000	Ditto ditto (April 1922)	652,260
6,924,000		6,939,612

TOTAL . 6,939,612

No. 88C.—ACCOUNTS showing RECEIPTS, PAYMENTS, and BALANCES OF DEPOSIT ACCOUNT with the UNITED STATES OF AMERICA for the year ended 31st March 1919.

Balance 1st April 1918.	*Receipts.* Silver purchased in America.	Total Receipts in 1918-19	Payments in India on behalf of the Federal Reserve Bank.	Remittance of Gold.	Payments in London by the Secretary of State for India.	Total Payments in 1918-19.	Balance, 31st March 1919.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
—3,79,96,258	52,02,00,000	52,02,00,000	16,00,79,874	3,07,94,147	36,05,69,510	55,14,43,531	—6,92,39,789
—2,533,084	34,680,000	34,680,000	10,671,992	2,052,943	24,037,967	36,762,902	—4,615,986

No. 89—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1919.

INDIA, GENERAL.	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
Civil Deposits.	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	2,42,546	11,11,918	13,54,464	9,69,892	3,84,572
Civil Courts' Deposits	(a)2,76,514	5,50,552	8,27,066	5,78,333	2,48,733
Criminal Courts' Deposits	39,125	51,777	90,902	46,921	43,981
Personal Deposits	(a)37,76,618	76,31,889	1,14,08,507	1,05,22,984	8,85,523
Municipal Funds	1,98,344	10,76,273	12,74,617	9,96,782	2,77,835
Renewal and Enfacement Fees on Government Promissory Notes	(a)73	331	404	346	58
Grant made by the British Cotton-growing Association	(a)1,434	...	1,434	...	1,434
Trust Interest Fund	(a)2,35,360	1,04,23,330	1,06,58,690	1,02,90,227	3,68,463
Deposits of deceased officers and men of the Indian Army	3,627	18,998	22,625	122	22,503
Deposits on account of Enemy Property	(a)1,24,356	20,218	1,44,574	3,355	1,41,219
Public Works Deposits	3,84,364	5,59,022	9,43,386	6,13,046	3,30,340
Unclaimed General Provident Fund Deposits	(a)977	500	1,477	27	1,450
Royalty on suspended patents belonging to enemy subjects	3,874	4,541	8,415	...	8,415
Deposit pertaining to Hostile Firms	1,14,408	...	1,14,408	4	1,14,404
Other Deposits.					
Military Deposits — 1st Peshawar Division	6,951	25,341	32,292	18,603	13,689
2nd Rawalpindi "	(a)26,259	65,121	91,380	81,699	9,681
3rd Lahore "	(a)63,518	1,86,846	2,50,364	1,71,685	78,679
4th Quetta "	8,037	2,02,058	2,10,095	1,41,031	69,064
5th Mhow "	(a)38,016	94,595	1,32,611	90,102	42,509
6th Poona "	8,44,168	44,77,857	53,22,025	14,35,274	38,86,751
7th Meerut "	(a)26,740	85,655	1,12,395	69,157	43,238
8th Lucknow "	(a)64,235	82,340	1,46,575	20,049	1,26,526
9th Secunderabad "	(a)1,18,387	1,13,249	2,31,636	1,78,125	53,511
Burma "	33,804	73,952	1,07,756	24,731	83,025
Supply Circle	(a)15,226	51,285	66,511	56,341	10,170
Central War Accounts	—3,27,248	1,65,434	—1,61,814	1,04,424	—2,66,238
Non-Military Pay and Pensions Accounts	40,516	9,04,078	9,44,594	8,84,888	59,706
Trust Interest Account (Military) — 1st Peshawar Division	8	526	534	518	16
2nd Rawalpindi "	(a)3	1,198	1,201	1,161	40
3rd Lahore "	(a)2,493	2,415	4,908	4,599	309
4th Quetta "	405	1,652	2,057	1,391	666
5th Mhow "	(a)241	1,217	1,458	1,246	212
6th Poona "	498	1,335	1,833	902	931
7th Meerut "	...	614	614	614	...
8th Lucknow "	310	895	1,205	878	327
9th Secunderabad "	52	991	1,043	987	56
Burma "	(a)21	183	204	143	61
Supply Circle	53	501	554	554	...
Central War Accounts	...	1,088	1,088	1,049	39
Military Works Deposits	14,55,440	34,96,652	49,52,092	29,35,820	20,16,272
Marine Deposits	(a)4,20,433	4,66,467	8,86,900	6,29,364	2,57,536
Deposits (Railway Capital Accounts)	(a)15,04,168	35,28,001	50,32,169	34,00,913	16,31,256
Deposits (Railway Revenue Accounts)	2,30,68,546	9,64,76,886	11,95,45,432	9,43,38,355	2,52,07,077
State Railway Fine Fund (Railway Revenue Accounts)	67,950	3,57,199	4,25,149	2,96,731	1,28,418
Postal and Telegraph Fine Fund	(a)3,661	677	4,338	192	4,146
Posts and Telegraphs Furniture Fund	213	1,718	1,931	1,881	50
Trust Interest Account (Posts and Telegraphs)	159	9,623	9,782	9,607	175
Void Money Orders (Posts and Telegraphs)	(a)8,45,691	1,01,41,713	1,09,87,404	1,00,87,573	8,99,831
Short payments on account of Money Orders (Posts and Telegraphs)	19,258	4,79,505	4,98,763	3,85,705	1,13,058
Foreign Money Orders (Posts and Telegraphs)	(a) —1,26,12,843	10,14,93,569	8,88,80,726	9,25,16,576	—36,35,850
British Postal Orders (Posts and Telegraphs)	1,49,47,801	12,44,044	1,61,91,845	23,15,497	1,38,76,348
British Postal Orders Remittance (Posts and Telegraphs)	—1,49,47,801	10,71,453	—1,38,76,348	...	—1,38,76,348
Dead Accounts, Savings Bank (Posts and Telegraphs)	9,77,634	23,410	10,01,044	4,975	9,96,069
Customs Duty on Foreign Parcels (Posts and Telegraphs)	22,270	4,342	26,612	23,148	3,464
Aligarh Workshop Cheques (Posts and Telegraphs)	(a)24,996	1,52,248	1,77,244	1,39,472	37,772
Postal and Telegraph deposits	16,84,785	45,99,362	62,84,147	46,78,551	16,05,596
Penny Postage Stamps (Posts and Telegraphs)	—15,543	8,462	—7,081	23,274	—30,355
International Reply Coupons Issued (Posts and Telegraphs)	4,630	142	4,772	44	4,728
Ditto ditto Exchanged (Posts and Telegraphs)	—1,945	253	—1,692	322	—2,014
Unclaimed General Provident Fund Deposits (Posts and Telegraphs)	692	163	855	...	855
Recoveries of loans from Co-operative Credit Societies (Posts and Telegraphs)	5,610	2,99,535	3,05,145	2,97,739	7,406
Sale of Red Cross Seals (Posts and Telegraphs)	421	244	665	470	195
Deposits on account of Ferry Charges in Kashmir (Posts and Telegraphs)	...	48	48	66	—18
New Loan Excess Credit (Posts and Telegraphs)	...	3,34,039	3,34,039	3,27,375	6,664
Cash Certificates short payments (Posts and Telegraphs)	...	77,897	77,897	46,893	31,004
Unclaimed difference in Cash Certificate account, 1917-18 (Posts and Telegraphs)	...	46,073	46,073	1,084	44,989
TOTAL R	2,38,40,539	25,23,03,500	27,61,44,039	23,97,73,817	3,63,70,222
Carried forward R	2,38,40,539	25,23,03,500	27,61,44,039	23,97,73,817	3,63,70,222

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-19.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	2,38,40,539	25,23,03,500	27,61,44,039	23,97,73,817	3,63,70,222
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)6,25,573	16,78,698	23,04,271	14,14,633	8,89,638
Personal Deposits	(a)4,33,546	42,74,866	47,08,412	42,01,493	5,06,919
Municipal Funds	10,44,329	17,02,715	27,47,044	16,10,225	11,36,819
Trust Interest Fund	(a)2,494	18,492	20,986	19,400	1,586
Public Works Deposits	52,301	99,782	1,52,083	79,284	72,799
Renewal and Enfacement fees on Government Promissory Notes	...	12	12	10	2
Deposits on account of Enemy Property	415	15,053	15,468	...	15,468
TOTAL . R	21,58,658	77,89,618	99,48,276	73,25,045	26,23,231
MADRAS.					
Civil Deposits.					
Revenue Deposits	45,40,470	59,14,074	1,04,54,544	54,97,827	49,56,717
Civil Courts' Deposits	(a)66,53,770	1,39,09,048	2,05,62,818	1,32,93,845	72,68,973
Criminal Courts' Deposits	2,71,209	2,91,909	5,63,118	2,89,788	2,73,330
Personal Deposits	11,21,301	1,85,95,215	1,97,16,516	1,79,62,192	17,54,324
Municipal Funds	25,78,637	53,68,988	79,47,625	54,03,867	25,43,758
Trust Interest Fund	51,847	19,54,669	20,06,516	19,44,324	62,192
Deposits for work done for public bodies or individuals	1,47,242	6,28,438	7,75,680	5,49,159	2,26,521
Deposits of the Tea Cess Fund	3,166	36,269	39,435	34,198	5,237
Public Works Deposits	(a)6,13,270	12,24,500	18,37,770	8,61,146	9,76,624
Renewal and Enfacement fees on Government Promissory Notes	(a) 44	316	360	329	31
Unclaimed General Provident Fund Deposits	9,169	1,236	10,405	3,007	7,398
Deposits pertaining to Hostile Firms	5,09,154	7,218	5,16,372	4,52,070	64,302
Deposits on account of Enemy Property	7,65,353	7,65,018	15,30,371	19,714	15,10,657
TOTAL . R	1,72,64,632	4,86,96,898	6,59,61,530	4,63,11,466	1,96,50,064
BOMBAY.					
Civil Deposits.					
Revenue Deposits	15,92,069	49,03,542	64,95,611	37,58,283	27,37,328
Civil Courts' Deposits	19,16,039	79,47,911	98,64,010	70,91,302	27,72,708
Criminal Courts' Deposits	(a) 94,813	3,03,265	3,98,078	2,51,769	1,46,309
Personal Deposits	37,67,136	5,01,55,852	5,39,22,988	4,87,89,178	51,33,810
Municipal Funds	11,84,399	59,76,205	71,60,604	58,14,830	13,45,774
Marine Deposits	62,594	2,98,747	3,61,341	2,78,085	83,256
Forest Deposits	3,00,850	4,14,353	7,15,203	3,51,340	3,63,863
Trust Interest Fund	(a)72,502	23,48,287	24,20,789	23,11,545	1,09,244
Deposits for work done for public bodies or individuals	2,02,052	7,44,784	9,46,836	7,57,574	1,89,262
Deposits of the Tea Cess Fund	1,672	25,548	27,220	23,969	3,251
Public Works Deposits	(a)11,84,096	13,88,714	25,72,810	14,99,277	10,73,533
Deposits pertaining to Hostile Firms	1,04,78,279	63,657	1,05,41,936	3,82,838	1,01,59,098
Renewal and Enfacement fees on Government Promissory Notes	(a)408	1,534	1,942	1,590	352
Deposits on account of Enemy Property	(a)13,32,197	6,37,362	19,69,559	3,56,174	16,13,385
Deposits of deceased officers and men of the Indian Army	...	670	670	670	...
Administrator General's Deposits	...	55,534	55,534	55,534	...
TOTAL . R	2,21,89,166	7,52,65,965	9,74,55,131	7,17,23,958	2,57,31,173
Carried over R	6,54,52,995	38,40,55,981	44,95,08,976	36,51,34,286	8,43,74,690

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1919—*contd.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	6,54,52,995	38,40,55,981	44,95,08,976	36,51,34,286	8,43,74,690
BENGAL.					
Civil Deposits.					
Revenue Deposits	15,32,015	20,02,733	35,34,748	20,17,235	15,17,513
Civil Courts' Deposits	58,42,649	1,40,88,608	1,99,31,257	1,31,39,660	67,91,597
Criminal Courts' Deposits	2,19,450	2,25,726	4,45,176	2,44,927	2,00,249
Personal Deposits	46,71,474	6,41,21,291	6,87,92,765	6,17,24,903	70,67,862
Municipal Funds	9,68,634	37,92,840	47,61,474	36,55,180	11,06,294
Trust Interest Fund	49,802	8,00,551	8,50,353	7,49,525	1,00,828
Deposits for work done for public bodies or individuals	3,63,603	66,42,082	70,05,685	63,79,764	6,25,921
Deposits of the Tea Cess Fund	(a)36,567	3,89,270	4,25,837	4,07,855	17,982
Forest Deposits	986	88,906	89,892	88,906	986
Public Works Deposits	3,16,357	7,60,993	10,77,350	5,49,632	5,27,718
Deposits of Jute Cess Collections	(a)2,22,729	8,25,350	10,48,079	8,32,190	2,15,889
Unclaimed General Provident Fund Deposits	(a)22,698	3,714	26,412	6,349	20,063
Renewal and Enfacement Fees on Government Promissory Notes.	194	576	770	661	109
Deposits pertaining to Hostile Firms	(a)99,00,275	4,52,423	1,03,52,698	4,95,497	98,57,201
Deposits on account of Enemy Property	24,43,057	5,53,107	29,96,164	1,858	29,94,306
Other Deposits.					
Deposits (Railway Capital Account)	33,810	5,051	38,861	9,755	29,106
TOTAL . R	2,66,24,300	9,47,53,221	12,13,77,521	9,03,03,897	3,10,73,624
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	14,39,150	45,99,231	60,38,381	42,59,802	17,78,579
Civil Courts' Deposits	55,10,013	1,22,37,867	1,77,47,880	1,18,54,468	58,93,412
Criminal Courts' Deposits	97,274	2,09,733	3,07,007	2,21,715	85,292
Personal Deposits	23,57,633	3,10,78,738	3,34,36,371	3,10,47,959	23,88,412
Municipal Funds	(a)18,13,253	77,68,398	95,81,651	76,18,501	19,63,150
Trust Interest Fund	10,311	4,57,277	4,67,588	4,34,106	33,482
Unclaimed General Provident Fund Deposits	(a)1,309	201	1,510	832	678
Deposits for work done for public bodies or individuals	17,950	1,81,128	1,99,078	1,75,905	23,173
Forest Deposits	4	...	4	4	...
Public Works Deposits	8,05,552	17,37,281	25,42,833	16,73,880	8,68,953
Renewal and Enfacement fees on Government Promissory Notes	136	542	678	508	170
Deposits pertaining to Hostile Firms	20,788	1,98,206	2,18,994	29,618	1,89,376
Deposits on account of Enemy Property	...	9,366	9,366	9,193	173
TOTAL . R	1,20,73,373	5,84,77,968	7,05,51,341	5,73,26,491	1,32,24,850
PUNJAB.					
Civil Deposits.					
Revenue Deposits	26,82,150	80,60,558	1,07,42,708	76,37,572	31,05,136
Personal Deposits	(a)21,06,035	2,20,37,152	2,41,43,187	2,10,78,151	30,65,036
Municipal Funds	33,59,706	89,21,258	1,22,80,964	87,04,005	35,76,959
Trust Interest Fund	8,456	1,53,639	1,62,095	1,34,171	27,924
Deposits for Government Loans (temporary)	...	61,792	61,792	61,792	...
Public Works Deposits	(a)7,32,517	13,07,199	20,39,716	13,97,073	6,42,643
Deposits on account of Enemy Property	(a)1,41,066	14,362	1,55,428	974	1,54,454
Special War Deposits	50,000	...	50,000	...	50,000
Renewal and Enfacement fees on Government Promissory Notes	36	148	184	113	71
Deposits pertaining to Hostile Firms	495	592	1,087	285	802
TOTAL . R	90,80,461	4,05,56,700	4,96,37,161	3,90,14,136	1,06,23,025
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)7,06,707	26,08,165	33,14,872	24,01,618	9,13,254
Civil Courts' Deposits	5,28,508	9,95,400	15,23,908	11,19,965	4,03,943
Personal Deposits	12,50,401	1,50,87,457	1,63,37,858	1,51,67,302	11,70,556
Municipal Funds	16,67,761	48,06,918	64,74,679	41,46,274	23,28,405
Deposits on account of Enemy Property	13,57,770	15,13,358	28,71,128	60,381	28,10,747
Marine Deposits	2,795	32,600	35,395	29,370	6,025
Trust Interest Fund	(a)1,105	37,962	39,067	38,156	911
Deposits for work done for public bodies or individuals	41,481	48,275	89,756	6,075	83,681
Public Works Deposits	(a)7,56,143	10,50,727	18,06,870	10,36,352	7,70,518
Renewal and Enfacement fees on Government Promissory Notes	38	119	157	79	78
Deposits pertaining to Hostile Firms	67,01,539	11,57,108	78,58,647	77,97,574	61,073
TOTAL . R	1,30,14,248	2,73,38,089	4,03,52,337	3,18,03,146	85,49,191
Carried over . R	12,62,45,377	60,51,81,959	73,14,27,336	58,35,81,956	14,78,45,380

(a) Differs from last year's closing balance for correction since made.

No. 89.—ACCOUNT showing Receipts, Payments, and Balances of Departmental and Judicial Deposits for the Year ended 31st March 1919—*concld.*

	Balance, 1st April 1918.	Receipts in 1918-1919.	TOTAL.	Payments in 1918-1919.	Balance, 31st March 1919.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward . R	12,62,45,377	60,51,81,959	73,14,27,336	58,35,81,956	14,78,45,380
BIHAR AND ORISSA.					
Civil Deposits.					
Revenue Deposits	10,00,054	19,33,424	29,33,478	16,96,655	12,36,823
Civil Courts' Deposits	24,60,335	44,37,898	68,98,233	45,27,855	23,70,378
Criminal Courts' Deposits	(a)3,16,818	6,29,148	9,45,966	5,63,690	3,82,276
Personal Deposits	(a)16,79,365	91,28,707	1,08,08,072	90,63,129	17,44,943
Municipal Funds	7,72,655	24,65,204	32,37,859	21,78,754	10,59,105
Trust Interest Fund	10,321	1,67,906	1,78,227	1,63,242	14,985
Deposits for work done for public bodies and individuals	(a)2,23,272	1,68,762	3,92,034	2,70,008	1,22,026
Public Works Deposits	(a)2,47,071	5,07,535	7,54,606	4,37,099	3,17,507
Renewal and Enfacement Fees on Government Promissory Notes	57	190	247	236	11
Unclaimed General Provident Fund Deposits	330	...	330	...	330
Deposits pertaining to Hostile Firms	91,432	...	91,432	91,432	...
" on account of Enemy Property	3,927	2,98,000	3,01,927	669	3,01,258
Other Deposits.					
Deposits (Railway Capital Account)	—6,438	472	—5,966	6,114	—12,080
TOTAL R	67,99,199	1,97,37,246	2,65,36,445	1,89,98,883	75,37,562
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	(a)6,80,025	13,10,957	19,90,982	13,65,504	6,25,478
Civil Courts' Deposits	10,98,697	41,63,642	52,62,339	35,59,365	17,02,974
Criminal Courts' Deposits	...	2,064	2,064	2,064	...
Personal Deposits	(a)10,66,193	56,36,425	67,02,618	57,84,680	9,17,938
Municipal Funds	(a)8,81,643	40,40,961	49,22,604	39,66,295	9,56,309
Forest Deposits	1,071	5,253	6,324	5,736	588
Trust Interest Fund	(a)1,061	1,49,247	1,50,308	1,36,900	13,408
Deposits for work done for public bodies or individuals	22,128	14,470	36,598	8,609	27,989
Public Works Deposits	6,35,712	8,64,023	14,99,735	9,10,040	5,89,695
Renewal and Enfacement fees on Government Promissory Notes	11	111	122	112	10
Unclaimed General Provident Fund Deposits	1,159	...	1,159	340	819
Deposits pertaining to Hostile Firms	...	1,884	1,884	1,862	22
TOTAL R	43,87,700	1,61,89,037	2,05,76,737	1,57,41,507	48,35,230
ASSAM.					
Civil Deposits.					
Revenue Deposits	3,02,550	4,96,242	7,98,792	4,53,742	3,45,050
Civil Courts' Deposits	(a)1,09,416	1,96,863	3,06,279	1,97,289	1,08,990
Personal Deposits	4,57,908	19,54,784	24,12,692	18,75,709	5,36,983
Municipal Funds	1,50,111	6,25,729	7,75,840	6,15,996	1,59,844
Trust Interest Fund	(a)813	14,589	15,402	15,192	210
Deposits for work done for public bodies or individuals	25,067	53,498	78,565	13,331	65,234
Public Works Deposits	1,10,652	1,25,392	2,36,044	1,37,389	98,655
Renewal and Enfacement Fees on Government Promissory notes.	10	42	52	50	2
Unclaimed General Provident Fund Deposits	1,706	...	1,706	314	1,392
Labour Board Cess Fund	3,088	79,058	82,146	72,098	10,048
Other Deposits.					
Deposits (Railway Revenue Account)	3,863	27,379	31,242	22,668	8,574
State Railway Fine Fund (Railway Revenue Accounts)	...	54	54	54	...
Deposits (Railway Capital Accounts)	146	...	146	...	146
TOTAL R	11,65,330	35,73,630	47,38,960	34,03,832	13,35,128
GRAND TOTAL R	13,85,97,606	64,46,81,872	78,32,79,478	62,17,26,178	16,15,53,300
Total converted into £ at R15 = £1 £	9,239,840	42,978,792	52,218,632	41,448,412	10,770,220

(a) Differs from last year's closing balance for correction since made.

No. 90.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount 31st March 1919	Amount of Loan sanctioned	Rate of Interest	Amount of Interest received and credited to Revenue
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO INDIAN STATES.								
INDIA, GENERAL.								
Baraundha State	836	...	836	762	74	7,000	4 per cent.	74
Gwalior Durbar	5,00,000	...	5,00,000	5,00,000	...	24,00,000	5½ "	..
Bijawar	11	50,000	50,011	11	50,000	2,00,000	4 & 6 "	.
Dungarpur State	75,000	...	75,000	20,000	55,000	5,25,000	4 "	3,686
Hyderabad State	(a)33,11,825	...	33,11,825	9,67,527	23,44,298	2,00,00,000	4 "	1,32,473
Jhabua State	20,029	...	20,029	20,029	...	4,80,000	4 "	187
Samthar State	...	20,000	20,000	...	20,000	40,000	6 "	...
Kishengarh State	20,000	...	20,000	20,000	...	40,000	4 "	800
Shahpura	60,000	50,000	1,10,000	30,000	80,000	2,75,000	4 & 6 "	2,100
Sultan of Muskat	50,000	...	50,000	50,000	...	1,25,000	Nil	...
TOTAL LOANS TO INDIAN STATES	40,37,701	1,20,000	41,57,701	16,08,329	25,49,372			1,39,320

(a) Differs from last year's closing balance for correction since made.

No. 50.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
MADRAS.								
Madras Corporation	30,90,940	9,00,000	39,90,940	72,420	39,18,520	43,30,000	(a) 4 & 6 per cent.	1,51,038
Ditto Port Trust	1,38,96,046	50,000	1,39,26,046	3,13,401	1,36,12,645	1,78,41,018	4, 5 & 6 "	5,66,723
Ditto Coast Lights Fund	4,77,596	...	4,77,596	...	4,77,596	9,38,476	4 "	19,104
TOTAL	1,74,64,582	9,30,000	1,83,94,582	3,85,821	1,80,08,761			7,36,865
BOMBAY.								
Bombay Municipality (Water-supply)	(b) 21,37,634	...	21,37,634	28,995	21,08,639	37,30,053	4 per cent.	84,981
Ditto Port Trust, for Dock Extension, etc.	1,25,00,125	17,00,000	1,42,00,125	...	1,42,00,125	1,42,00,125	6, 4½, 4, 3½ & 3 per cent.	3,39,960
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,55,295	...	2,01,55,295	...	2,01,55,295	2,11,70,754	4 per cent.	8,06,212
Ditto ditto, for Loans not bearing interest under Acts I and VI of 1873 and 1879	1,94,651	...	1,94,651	...	1,94,651	8,44,679	*Nil*	...
TOTAL	3,49,87,705	17,00,000	3,66,87,705	28,995	3,66,58,710			12,31,153
BENGAL.								
Calcutta Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ per cent.	1,19,137
Ditto ditto, for construction of Kidderpore Dock	2,61,52,950	...	2,61,52,950	3,71,479	2,57,81,471	2,87,70,566	4 "	10,42,440
TOTAL	2,79,17,950	...	2,79,17,950	3,71,479	2,75,46,471			11,61,577
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. R	8,03,70,237	26,30,000	8,30,00,237	7,86,295	8,22,13,942			31,29,595

LOANS TO MOFUSSIL MUNICIPALITIES.

INDIA, GENERAL.									
Ajmer Municipality	5,28,594	...	5,28,594	19,[illegible]	[illegible]	[illegible]	5 & 4 per cent.		22,44[illegible]
Mercara ditto	711	226	937	937	...	15,000	4	"	14
Delhi ditto	6,68,453	...	6,68,453	70,106	5,98,347	16,15,000	4	"	26,044
TOTAL	11,97,758	226	11,97,984	90,051	11,07,933				48,498
MADRAS.									
Bangalore Civil and Military Station Municipality	66,501	...	66,501	9,405	57,096	1,30,000	4	"	(c) 2,567
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	12,64,259	226	12,64,485	99,456	11,65,029				51,065

(a) Two per cent. additional appropriated to form a Sinking Fund.
(b) Differs from last year's closing balance for correction since made.
(c) Interest adjusted in India Books.

No. 90.—Account of Imperial Advances and Loans showing the amounts Advanced and Repaid during the Year ended 31st March 1919 and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Adil-es-Sultanah Kerman	6,365	...	6,365	1,778	4,587	21,400	4½ per cent.	...
Bilhri Jagir	...	1,424	1,424	...	1,424	10,000	6 „	...
Bijna Jagir	...	6,000	6,000	...	6,000	9,500	6 „	...
Bugties of Baluchistan	18,000	...	18,000	2,000	16,000	20,000	*Nil.*	...
Ishak Kahols	24,000	...	24,000	2,500	21,500	41,500	*Nil.*	...
Dharwai Jagir	...	3,200	3,200	...	3,200	5,500	6 per cent.	...
Garauli Jagir	...	9,733	9,733	...	9,733	18,000	6 „	...
Khan Sahib Syed Mehr Sha Kharsin	374	...	374	374	...	3,750	5 „	19
Malik Ali Jan	1,301	...	1,301	105	1,196	1,500	4 „	52
Mir Azim Jan, son of late Ex Khan of Kalat	27,433	...	27,433	3,913	23,520	50,000	4 „	1,026
Mir Hazar Ghazni Marri Rasaldar Main Levies	2,122	...	2,122	189	1,933	6,000	5 „	111
Mirza Suraya Jah	21,723	...	21,723	7,264	14,459	70,000	4 „	737
Murries of Baluchistan	18,000	...	18,000	...	18,000	20,000	*Nil.*	...
Mirzehan Khan Bijram Marri of Khol	1,184	...	1,184	...	1,184	3,000	5 per cent.	...
Naigawan Rebai Jagir	...	7,979	7,979	...	7,979	18,000	6 „	...
Laghasi Jagir	...	17,956	17,956	...	17,956	35,000	6 „	...

Nawab Khair Bukhsh Khan	4	...	4	4	...	18,000	5 per cent.	...
Gaurihar Jagir	...	8,000	8,000	...	8,000	23,000	6 „	...
Sons of Malik Sultan Md. Khan	5,888	...	5,888	1,737	4,151	16,000	4 „	235
Sheik of Koweit	1,87,500	...	1,87,500	..	1,87,500	3,87,500	*Nil.*	...
Sirdar Muhammad Jogezai	4,320	...	4,320	480	3,840	4,800	*Nil.*	...
Talukdars of Ajmer	198	...	198	145	53	8,25,000	5 per cent.	...
TOTAL	3,18,412	54,292	3,72,704	20,489	3,52,215			2,180
NORTH-WEST FRONTIER PROVINCE.								
Abdul Rahman Khan, Chief of Western Khattocks	(a)1,95,235	...	1,95,235	5,437	1,89,798	2,00,000	6 per cent.	12,000
MADRAS.								
Prince of Arcot	1,625	...	1,625	1,500	125	15,000	*Nil.*	...
BOMBAY.								
Sultan of Shehr and Mokalla (Aden)	2,00,000	...	2,00,000	30,000	1,70,000	2,00,000	*Nil*	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	7,15,272	54,292	7,69,564	57,426	7,12,138			14,180
LOANS TO DISTRICT, ETC., COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Secunderabad (waterworks)	49,393	...	49,393	15,612	33,781	8,30,500	4 per cent.	2,823

(a) Differs from last year's closing balance for correction since made.

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—*continued.*

REGIMENTAL AND OTHER LOANS.	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Military.								
INDIA, GENERAL.								
2nd Rawalpindi Division.								
Officer Commanding, 37th Lancers	9,000	...	9,000	1,000	8,000	10,000	4 per cent.	373
Ditto 19th Lancers	25,000	...	25,000	...	25,000	25,000	4 „	1,000
Ditto 31st Lancers	25,000	70,000	95,000	10,000	85,000	95,000	4 „	2,000
TOTAL	59,000	70,000	1,29,000	11,000	1,18,000			3,373
3rd Lahore Division.								
General Officer Commanding, 3rd Lahore Division	16,000	...	16,000	..	16,000	16,000	4½ „	720
Officer Commanding, 17th Cavalry	25,000	...	25,000	25,000	...	25,000	4 „	250
Ditto Depot Guide Cavalry	25,000	25,000	50,000	25,000	25,000	25,000	4 „	214
Ditto 10th Lancers	30,000	...	30,000	...	30,000	30,000	4 „	1,550
Ditto 13th do.	...	...	...	...	...	50,000	4 „	38
TOTAL	96,000	25,000	1,21,000	50,000	71,000			2,772
4th Quetta Division.								
Assistant Adjutant General, Quetta, Honorary Secretary and Treasurer, Soldiers' Club	62,960	...	62,960	62,960	...	88,000	4 and 4½ per cent.	4,136
Officer Commanding, 1-4th Gurkha Rifles	800	...	800	800	...	2,000	*Nil.*	...
Ditto Loralai	...	7,000	7,000	4,500	2,500	7,000	6 per cent.	202
Secretary, Cantonment Committee	2,000	...	2,000	2,000	...	10,000	4 „	80
Officer Commanding, 25th Cavalry	...	35,000	35,000	...	35,000	35,000	4 „	...
Ditto 1-39th Garhwal Rifles	...	...	...	...	...	9,000	4 „	16
TOTAL	65,760	42,000	1,07,760	70,260	37,500			4,434

5th Mhow Division.								
Commandant, Cavalry School, Saugor	13,600	...	13,600	...	3,600	10,000	Nil.	...
Officer Commanding, 38th Central India Horse	23,700	...	23,700	...	23,700	23,700	4 per cent.	[illegible]
Ditto 35th Scinde Horse	...	25,000	25,000	...	25,000	25,000	4 „	...
Ditto 25th Cavalry	35,000	...	35,000	35,000	...	35,000	4 „	783
TOTAL	72,300	25,000	97,200	35,000	62,300			2,242
6th Poona Division.								
Officer Commanding, 3rd Sappers and Miners	6,430	...	6,430	2,103	4,327	25,000	4 per cent.	157
Officers Commanding, Bombay Volunteer Artillery Corps	2,264	...	2,264	2,264	...	3,300	4 „	...
Secretary, Cantonment Committee, Poona	22,000	...	22,000	3,000	19,000	34,000	4 „	990
Officer Commanding, 29th Lancers, Kirkee	...	...	...	...	...	20,000	4 „	911
TOTAL	30,694	...	30,694	7,367	23,327			2,238
7th Meerut Division.								
Officers Commanding, Indian Cavalry and Infantry Regiments	46,000	35,000	81,000	39,141	41,859	97,000	4 per cent.	3,111
8th Lucknow Division.								
Officer Commanding, at Alipore Cantonment	800	...	800	800	...	5,000	4 per cent.	32
Ditto 17th Cavalry	...	...	...	...	...	25,000	4 „	250
TOTAL	800	...	800	800	...			282
Carried over	3,70,554	1,97,000	5,67,554	2,13,568	3,53,986			18,452

No. 90.—ACCOUNT of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1919, and the amount of such Loans at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount, Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	3,70,554	1,97,000	5,67,554	2,13,568	3,53,986			18,452
REGIMENTAL AND OTHER LOANS—*contd.*								
Military—*contd.*								
INDIA, GENERAL—*contd.*								
9th Secunderabad Division.								
Commandant, Madras Volunteer Guards	5,833	...	5,833	2,066	3,767	31,000	(a)	721
Ditto Bangalore Volunteer Rifles	34,667	...	34,667	5,334	29,333	65,000	4 per cent.	1,387
Ditto Coorg and Mysore Rifles	2,500	...	2,500	500	2,000	5,000	4 ,,	100
Officer Commanding 7th Hariana Lancers	45,000	...	45,000	20,000	25,000	45,000	4 ,,	1,833
TOTAL	88,000	...	88,000	27,900	60,100			4,041
Burma Division.								
Officer Commanding, 15th Company, Burma	18,608	...	18,608	1,163	17,445	44,700	*Nil*	...
Ditto Rangoon Volunteer Rifles	12,222	...	12,222	3,056	9,166	30,000	4 per cent.	643
TOTAL	30,830	...	30830	4,219	26,611			643
TOTAL REGIMENTAL AND OTHER LOANS, Rs.	4,89,384	1,97,000	6,86,384	2,45,687	4,40,697			23,136
ADVANCES UNDER SPECIAL LAWS.								
INDIA, GENERAL.								
Advances to Istimrardars of Ajmer	1,85,266	2,00,000	3,85,266	9,538	3,75,728	5,75,000	6¼ per cent.	13,551
MADRAS.								
Advances under the Bangalore Sanitary Improvement Loans Law	1,788	...	1,788	190	1,598	...	...	(b) 3
Total Advances under Special Laws	1,87,054	2,00,000	3,87,054	9,728	3,77,326			13,554

ADVANCES TO CULTIVATORS.									
INDIA, GENERAL.									
Advances for Improvement of Land	3,22,697	1,74,972	4,97,669	63,6 2	4,34,007				16,647
Ditto for relief of Agriculturists and other purposes	5,36,164	4,00,640	9,36,804	1,86 3 7	7,50,437				12,755
Loans under Co-operative Credit Societies Act	8,543	...	8,543	5,6c3	2,880				1,162
TOTAL	8,67,404	5,75,612	14,43,016	2,55,692	11,87,324				30,764
N.-W. FRONTIER PROVINCE.									
Advances for Improvement of Land	2,59,522	17,132	2,76,654	53,334	2,23,320				15,771
Ditto under the Agriculturists' Loans Act	(d) 4,59,407	3,27,108	7,86,515	4,07,224	3,79,291				6,370
TOTAL	7,18,929	3,44,240	10,63,169	4,60,558	6,02,611				22,141
TOTAL ADVANCES TO CULTIVATORS . Rs.	15,86,333	9,19,852	25,06,185	7,16,250	17,89,935				52,705
MISCELLANEOUS LOANS AND ADVANCES.									
INDIA, GENERAL									
D. P. Shetty	200	...	200	96	104	200	6¼	per cent.	9
Dewan of Durgah	3,025	...	3,025	284	2,741	3,787		*Nil*	...
T. B. Naruappa	(d) 259	...	259	180	79	360	6¼	per cent.	11
Roman Catholic Bishop of Ajmer	12,000	...	12,000	...	12,000	12,000		*Nil*	...
H. K. Nanjunda	360	...	360	98	262	360	6¼	per cent.	22
H. Javarayya	14	...	14	14	...	360	6¼	"	1
V. Javarayya	4	...	4	4	...	360	6¼	"	...
S. K. Santhappa	...	200	200	67	133	200	6¼	"	7
Bengal and North-Western Railway	1,70,000	...	1,70,000	50,000	1,20,000	2,70,000	5	"	11,767
Rohilkund and Kumaon Railway	60,000	...	60,000	...	60,000	80,000	5	"	3,753
Bank of Bengal, Calcutta	...	1,00,00,000	1,00,00,000	1,00,00,000	...	1,00,00,000	5	"	17,124
TOTAL	2,45,862	1,00,00,200	1,02,46,062	1,00,50,743	1,95,319				32,694
GRAND TOTAL	8,89,45,495	1,41,21,570	10,30,67,065	1,35,89,526	8,94,77,539				34,59,072
Grand Total converted into £ at R15 = £1 £	5,929,700	941,438	6,871,138	905,968	59,65,170				230,605
Distribution of the Grand Total—									
India, General	73,91,180	1,11,47,330	1,85,38,510	1,22,96,141	62,42,369				2,95,336
North-West Frontier Province	9,14,164	3,44,240	12,58,404	4,65,995	7,92,409				34,141
Madras	1,75,34,496	9,30,000	1,84,64,496	3,96,916	1,80,67,580				(c) 7,36,865
Bombay	3,51,87,705	17,00,000	3,68,87,705	58,995	3,68,28,710				12,31,153
Bengal	2,79,17,950	...	2,79,17,950	3,71,479	2,75,46,471				11,61,577

(a) Rs. 721-3-4 per annum. (b) Interest adjusted in India Books. (d) Differs from last year's closing balance for correction since made.

(c) Exclusive of Rs. 51,584 interest on Loans to Local Boards for Railway Construction, *vide* Acct. No. 91, page 354.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919 and the amount of such LOANS at the commencement and close of the Year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
MADRAS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Adoni Municipality	19,380	...	19,380	3,109	16,271	66,000	4¼ per cent.	824
Anakapalle "	22,257	...	22,257	9,107	13,150	27,500	4 & 5 "	1,540
Bezwada "	(a) 80,573	...	80,573	5,975	74,598	1,25,000	4 "	3,223
Tiruvannamalai "	...	35,000	35,000	..	35,000	35,000	6 "	...
Berhampur "	1,55,615	...	1,55,615	5,105	1,50,510	1,86,070	4 "	6,225
Dharapuram "	..	9,400	9,400	...	9,400	9,400	6 "	..
Chidambaram "	22,356	...	22,356	872	21,484	24,000	4 "	894
Cocanada "	1,24,454	5,000	1,29,454	11,578	1,17,876	2,66,020	4, 4½ & 6 "	5,2[illegible]5
Cochin "	12,604	...	12,604	532	12,072	14,080	4 "	504
Coimbatore "	30,701	12,500	43,201	3,335	39,866	87,000	4 & 6 "	1,223
Conjeeveram "	77,590	...	77,590	6,962	70,628	1,62,160	4 & 4¼ "	3,243
Coonoor "	95,435	...	95,435	8,927	86,508	1,73,1[illegible]0	4 "	3,817
Cuddalore "	2,0[illegible]9	...	2,089	1,0[illegible]6	1,063	9,000	4 "	84
Cuddapah "	7,[illegible]22	...	7,[illegible]22	846	6,776	14,695	4¼ & 6 "	411
Dindigul "	(a) 18,984	...	18,984	2,375	16,609	49,300	4 & 4¼ "	792
Ellore "	35,000	...	35,000	951	34,049	35,000	6 "	2,100
Erode "	45,248	...	45,248	929	44,319	47,000	4 "	1,810
Gudiyattam "	19,687	...	19,687	1,972	17,715	37,500	4 "	787
Guntur "	8[illegible],430	...	80,430	8,893	71,537	1,43,000	4 & 6 "	3,897
Karur "	4,808	...	4,808	886	3,922	12,000	4 "	192
Kumbakonam "	8,343	...	8,343	1,541	6,802	11,250	4 "	334
Kurnool "	34,269	...	34,269	3,365	30,904	77,350	4 & 4¼ "	1,421
Kodaikanal "	36,211	...	36,211	2,742	33,469	52,900	4 "	1,448
Madura "	1,30,484	1,01,840	2,32,324	9,800	2,22,524	3,64,340	4½ & 6 "	6,718
Mangalore "	1,417	...	1,417	1,417	...	12,000	4 "	57
Mannargudi "	1,063	...	1,063	1,063	...	9,000	4 "	43
Masulipatam "	...	1,19,670	1,19,670	...	1,19,670	1,19,670	6 "	...
Mayavaram "	(a)15,217	...	15,217	642	14,575	17,000	4 "	609
Narasaraopet "	...	11,750	11,750	...	11,750	11,750	6 "	...
Negapatam "	3,78,632	...	3,78,632	21,483	3,57,149	4,88,350	4 & 5 "	15,323
Nellore "	74,614	...	74,614	3,237	71,377	98,500	4 "	2,986
Ootacamund "	16,283	...	16,283	3,462	12,821	55,900	4 "	651
Palamcottah "	8,500	...	8,500	1,700	6,800	8,500	6 "	510
Palghat "	(a)16,324	...	16,324	892	15,432	21,000	4 "	653
Parlakimedi "	2,850	4,000	6,850	150	6,700	7,000	5 & 6 "	142
Perivakulam "	83,197	...	83,197	3,764	79,433	1,12,000	4 "	3,328
Rajahmundry "	63,756	...	63,756	61,356	2,400	1,12,000	4 "	2,554
Salem "	3,67,151	...	3,67,151	14,624	3,52,527	4,38,000	4 & 5 "	14,919
Srirangam "	52,038	...	52,038	1,041	50,997	54,000	4 "	2,082
Tanjore "	92,492	...	92,492	8,960	83,532	2,51,600	4 & 4¼ "	3,810
Tellicherry "	13,825	...	13,825	853	12,972	19,100	4 "	553
Tirupati "	65,829	...	65,829	2,567	63,262	70,670	4 "	2,633
Tiruvalur "	9,500	...	9,500	950	8,550	9,500	6 "	548
Trichinopoly "	63,954	...	63,954	11,836	52,118	2,50,500	4 & 4¼ "	2,638
Tuticorin "	16,250	...	16,250	3,581	12,669	57,500	4 "	650
Vizagapatam "	1,63,011	15,400	1,78,411	20,693	1,57,718	2,87,900	4, 4½,5 &6 "	9,849
Vellore "	1,64,815	...	1,64,815	10,599	1,54,216	2,52,200	4 & 5 "	7,223
Vizianagram "	18,000	...	18,000	1,467	16,533	18,000	6 "	1,080
TOTAL	27,52,888	3,14,560	30,67,448	2,67,195	28,00,253			1,19,598

BOMBAY.									
Ahmednagar Municipality	3,00,171	1,41,583	4,41,754	8,523	4,33,231	5,46,804	4	"	2,879
Amalner "	27,998	...	27,998	2,005	25,993	30,000	5	"	1,3[illegible]5
Bandra "	28,486	...	28,[illegible]6	3,028	2[illegible],458	70,0[illegible]	4½	"	1,247
Barsi "	1,68,[illegible]60	55,359	2,2[illegible],519	...	2,23,519	2[illegible]3,000	4	"	...
Bhusaval "	(a) 37,293	...	37,293	4,038	33,255	75,000	4	"	1,481
Bijapur "	(a) 1,3[illegible],784	...	1,36,784	7,491	1,29,293	1,76,000	4	"	5,4[illegible]9
Chiplun "	3,3[illegible]1	...	3,234	250	2,9[illegible]4	5,000	4	"	129
Dharwar "	1,56,274	...	1,5[illegible],274	9,228	1,47,046	2,00[illegible]0	4	"	5,9[illegible]8
Dhulia "	14,7[illegible]9	...	14,7[illegible]9	10,364	4,405	2,50,000	4	"	466
Gadag Bettigeri "	6,916	...	6,916	1,522	5,394	20,000	4	"	278
Gokak "	8[illegible]7	...	8[illegible]7	273	591	2,50[illegible]	4	"	35
Hubli "	1,65,000	...	1,65,000	...	1,65,000	3,50,000	4	"	6,600
Jalgaon "	3[illegible],982	...	31,982	...	31,982	1,40,000	4	"	...
Jejuri "	725	...	725	725	...	7,500	4	"	30
Karad "	87,933	...	87,933	1,646	8[illegible],287	91,000	4	"	4,354
Lonavla "	2,30,6[illegible]7	...	2,30,687	9,083	2,21,604	2,50,000	4 & 5	"	9,421
Nasik "	1,66,689	...	1,56,[illegible]89	5,709	1,[illegible]0,980	2,00,000	4	"	6,644
Panvel "	15,713	...	15,713	2,935	12,778	59,000	4½	"	668
Pen "	7,134	...	7,134	430	6,704	7,945	4	"	285
Poona City "	9,61,323	...	9,61,323	12,217	9,49,10[illegible]	10,00,000	4	"	38,105
Ranibennur "	4,831	5,000	9,[illegible]31	[illegible]75	9,65[illegible]	15,[illegible]00	4	"	193
Roha Ashtami "	2,493	...	2,493	753	1,7[illegible]0	8,000	4	"	99
Savda "	18,628	...	18,628	727	17,901	20,0[illegible]0	4	"	745
Sholapur "	4,34,075	8,[illegible]37	4,42,7[illegible]2	17	4,4[illegible],095	4,50,000	4	"	16,888
TOTAL	30,08,165	2,10,579	32,[illegible]8,744	81,139	31,37,605				1,03,399
BENGAL.									
Bankura Municipality	31,699	...	3[illegible],699	1,562	30,137	38,500	4	"	1,2[illegible]3
Baranagore "	26,613	...	26,[illegible]13	1,879	24,734	40,000	4	"	1,04[illegible]
Barasat "	8,597	...	8,[illegible]97	7[illegible]0	7,[illegible]37	15,000	4	"	336
Barisal "	37,624	...	37,[illegible]24	2,024	35,600	48,000	4	"	1,485
Baruipur "	9,8[illegible]4	...	9,8[illegible]4	820	9,0[illegible]4	17,000	4	"	3[illegible]7
Basirhat "	3,58[illegible]	...	3,586	298	3,288	6,000	4	"	141
Bhatpara "	44,509	...	44,[illegible]09	3,371	41,[illegible]38	70,000	4	"	1,781
Budge-Budge "	10,[illegible]45	...	10,[illegible]45	1,283	9,[illegible]62	20,000	4	"	427
Chandpur "	12,272	...	12,272	613	11,[illegible]59	15,000	4	"	491
Chittagong "	1,42,400	...	1,42,4[illegible]0	5,3[illegible]3	1,37,077	1,50,000	4	"	5,643
Cossipore Chitpur "	34,9[illegible]2	...	31,[illegible]92	3,092	31,870	61,000	4	"	1,368
Dacca "	3,3[illegible],801	1,06,000	4,44,801	21,244	4,23,557	6,26,000	4 4½ & 6	"	15,448
Darjeeling "	6,56,114	...	6,5[illegible],114	37,969	6,18,145	10,25,585	4 & 4½	"	121,914
Garden Reach "	9,539	...	9,5[illegible]9	485	9,054	10,000	5	"	471
Garulia "	19,8[illegible]6	...	19,[illegible]16	1,489	18,327	31,000	4	"	779
Howrah "	21,92,154	...	21,92,1[illegible]4	1,3[illegible],803	20,57,351	35,4[illegible],000	4	"	86,352
Hugli Chinsura "	1,56,2[illegible]8	...	1,56,258	11,551	1,44,707	2,[illegible],000	4	"	6,136
Jalpaiguri "	7,268	...	7,268	891	6,377	12,000	4	"	2[illegible]2
Jessore "	62,843	...	62,843	3,3[illegible]8	59,475	80,000	4	"	2,480
Carried over	38,05,864	1,06,000	3[illegible],11,8[illegible]4	2,32,825	36,79,039				1,48,215
	57,61,[illegible]53	5,25,1[illegible]9	62,8[illegible],192	3,48,334	59,37,858				2,22,997

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	57,61,053	5,25,139	62,86,192	3,48,334	59,37,858			2,22,997
	38,05,804	1,06,000	39,11,804	2,32,825	36,79,039			1,48,215
BENGAL—*contd.*								
Katwa Municipality	28,257	...	28,257	1,027	27,230	30,000	4 & 5 per cent.	1,264
Khulna "	(a) 7,860	...	7,860	642	7,218	13,000	4 "	308
Kurseong "	20,577	30,000	50,577	1,176	49,401	65,000	4 & 6 "	811
Kusthia "	8,579	...	8,579	392	8,187	10,000	4 "	339
Malda (English Bazar) "	296	...	296	296	..	2,500	4 "	12
Manicktolla "	73,327	...	73,327	2,849	70,478	1,00,000	4 "	2,905
Mohespur "	560	...	560	132	428	1,250	4 "	21
Mymensing "	86,546	...	86,546	2,426	84,120	96,000	4 & 6 "	4,830
Naihati "	3,457	...	3,457	229	3,228	5,000	4 "	136
Narayangunge "	1,09,110	...	1,09,110	8,514	1,00,596	1,75,000	4 "	4,280
Ranaghat "	(a) 12,448	...	12,448	679	11,769	16,000	4 "	491
Serajgunge "	2,866	...	2,866	254	2,612	5,000	4 "	112
Serampore "	32,647	...	32,647	1,635	31,012	40,000	4 "	1,290
Sherpur (Bogra) "	1,430	...	1,430	73	1,357	1,500	5 "	72
South Suburban "	8,457	...	8,457	1,800	6,657	29,000	4 "	320
Tallygunge "	7,401	...	7,401	1,661	5,740	23,000	4 "	280
Tangail "	8,952	...	8,952	378	8,574	10,000	4 "	358
Titagarh "	31,633	...	31,633	4,611	27,022	78,000	4 "	1,214
Uttarpara "	25,000	...	25,000	673	24,327	25,000	6 "	1,490
TOTAL	42,75,267	1,36,000	44,11,267	2,62,272	41,48,995			1,68,748
UNITED PROVINCES OF AGRA AND OUDH.								
Agra Municipality	10,90,829	...	10,90,829	98,096	9,92,733	23,81,320	4½, 5 & 6 "	51,455
Allahabad "	8,14,767	...	8,14,767	1,01,305	7,13,462	21,56,202	4 to 6 "	33,215
Bahraich "	92,867	...	92,867	3,652	89,215	1,00,000	4 "	3,707
Ballia "	96,379	...	96,379	8,048	88,331	1,30,000	4 & 5 "	4,277
Bareilly "	1,41,179	...	1,41,179	18,998	1,22,181	2,00,000	4 "	5,647
Benares "	(a) 28,27,161	50,000	28,77,161	60,031	28,17,130	36,40,161	4 to 6 "	1,14,479
Budaon "	34,570	...	34,570	2,297	32,273	50,000	4 "	1,359
Cawnpore "	9,18,915	...	9,18,915	71,334	8,47,581	22,69,000	4 "	36,074
Chandausi "	65,709	...	65,709	6,219	59,490	1,20,000	4 "	2,557
Dehra Dun "	(a) 4,08,624	...	4,08,624	3,61,603	47,021	5,21,000	4 "	9,434
Fyzabad "	48,148	...	48,148	5,449	42,699	1,00,000	4 "	1,863
Hathras "	73,988	...	73,988	5,520	68,468	1,15,000	4 "	2,888
Hapur "	26,469	...	26,469	1,262	25,207	66,000	4 "	1,046
Jhansi "	35,198	...	35,198	2,655	32,543	45,000	4 "	1,392
Jaunpur "	1,00,138	...	1,00,138	7,037	93,101	1,50,000	4 "	3,931
Kandhla (Muzaffarnagar) Municipality	2,622	2,117	4,739	3,136	1,603	5,000	4 "	95

Kashipur (Naini Tal)	"	2,269	...	2,269	297	1,972	6,500	4½ "	102
Khurja (Bulandshahr)	"	79,922	...	79,922	4,157	75,765	1,00,000	4 "	3,155
Lucknow	"	17,53,399	45,000	17,98,399	1,20,009	15,78,390	29,81,000	4, 4½, 5 & 6 "	72,849
Meerut	"	(a)3,08,429	...	3,08,429	31,121	2,77,308	7,50,000	4 "	12,031
Mirzapur	"	3,92,188	...	3,92,188	27,971	3,65,217	5,73,000	4 "	15,117
Moradabad	"	3,54,267	...	3,54,267	21,307	3,32,960	4,82,000	4 "	13,933
Mussooree	"	(a 10,84,227	3,45,011	14,29,228	70,414	13,58,814	18,69,000	4, 4½ & 5 "	49,962
Muttra	"	1,39,764	...	1,39,764	5,429	1,34,335	1,50,000	4 "	5,537
Nagina (Bijnor)	"	22,922	...	22,922	2,015	20,907	40,000	4 "	938
Naini Tal	"	2,34,336	...	2,34,336	8,848	2,25,488	4,75,000	4 "	5,905
Pilibhit	"	25,334	...	25,334	3,484	21,850	36,500	4 "	980
Ujhani (Budaun)	"	17,146	...	17,146	3,057	14,089	31,000	4 "	656
Barsaut notified area (Meerut)		...	4,000	4,000	...	4,000	4,000	6 "	...
Sardhana "		...	12,000	12,000	...	12,000	12,000	6 "	...
	TOTAL	1,11,91,756	4,58,128	1,16,49,884	10,53,751	1,05,96,133			4,53,984
	PUNJAB.								
Amritsar	Municipality	10,19,112	...	10,19,112	65,923	9,53,189	16,88,000	4 "	40,764
Dalhousie (Gurdaspur)	"	9,874	...	9,874	385	9,489	10,600	4 "	395
Dharamsala	"	6,469	...	6,469	845	5,624	15,000	4 "	259
Hazro (Attock)	"	3,223	...	3,223	3,223	..	8,000	5 "	213
Hoshiarpur	"	9,000	...	9,000	4,000	5,000	25,000	4½ "	405
Jullander	"	2,00,000	...	2,00,000	8,593	1,91,407	2,00,000	6 "	12,000
Lahore	"	3,50,192	...	3,50,192	1,04,615	2,45,577	18,75,000	4 "	14,237
Murree	"	(a) 85,904	...	85,904	7,946	77,958	1,40,000	4 & 6 "	3,636
Rewari (Gurgaon)	"	(a, 93,145	...	93,145	3,634	89,511	1,00,000	4 "	3,726
Sergodha	"	64,678	...	64,678	4,851	59,827	70,000	4 "	2,554
Shahpur (Bhera)	"	15,943	...	15,943	1,476	14,467	20,000	4½ "	717
Sialkot	"	2,41,445	...	2,41,445	8,738	2,32,707	2,50,000	4 "	9,658
Simla	"	9,24,809	40,000	9,64,809	1,00,435	8,64,374	21,88,235	4 & 6 "	36,590
Umballa	"	49,130	...	49,130	2,083	47,047	70,000	4 "	1,865
	TOTAL	30,72,924	40,000	31,12,924	3,16,747	27,96,177			1,27,119
	BURMA.								
Akyab	Municipality	2,69,983	...	2,69,983	20,624	2,49,359	4,27,000	4 "	10,609
Allanmyo-Ywataung	"	5,397	...	5,397	684	4,713	10,000	4 "	215
Henzada	"	53,753	...	53,753	7,670	46,083	1,20,000	4 "	2,143
Insein	"	17,634	...	17,634	1,061	16,573	24,000	4 "	705
Kyaiklat (Pyapon)	"	66,551	...	66,551	3,961	62,590	90,000	4 "	2,662
Letpadan	"	8,960	...	8,960	2,109	6,851	20,000	4 "	337
Mergui	"	13,198	...	13,198	927	12,271	18,000	4 "	528
Moulmein	"	54,704	...	54,704	5,171	49,533	1,00,000	4 "	2,187
Myaungmya	"	14,774	...	14,774	2,727	12,047	45,000	4 "	564
Myanaung	"	4,999	...	4,999	924	4,075	25,000	4 "	200
Pakokku	"	13,677	...	13,677	1,292	12,385	25,000	4 "	547
Pegu	"	54,323	...	54,323	2,605	51,718	65,000	4 "	2,147
Prome	"	49,203	...	49,203	9,089	40,114	1,50,000	4 "	1,878
Shwebo	"	19,337	...	19,337	1,434	17,903	30,000	4 "	774
Tavoy	"	9,344	...	9,344	693	8,651	14,500	4 "	374
Thaton	"	2,674	...	2,674	494	2,180	7,000	4 "	107
Thayetmyo	"	10,937	...	10,937	1,037	9,900	20,000	4 "	435
Toungoo	"	77,902	...	77,902	5,972	71,930	1,10,000	4 "	3,116
	TOTAL	7,47,350	...	7,47,350	68,474	6,78,876			29,528
	Carried over	2,50,48,350	11,59,267	2,62,07,617	20,49,578	2,41,58,039			10,02,376

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*contd.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	2,50,48,250	11,59,267	2,62,07,617	20,49,578	2,41,58,039			10,02,376
BIHAR AND ORISSA.								
Arrah Municipality	45,584	...	45,584	6,441	39,143	1,20,000	4 per cent.	1,760
Bhagalpur "	(a)1,95,343	...	1,95,343	18,2 8	1,77,125	4,17,500	4 "	7,633
Gaya "	81,872	...	81,872	4,077	77,795	1,00,000	4 "	3,234
Giridih "	229	...	229	229	...	1,300	4 "	5
Hazaribagh "	17,158	...	17,158	784	16,374	20,000	4 "	679
Jamalpur "	4,992	...	4,992	1,034	3,958	10,000	4 "	189
Monghyr "	58,925	...	58,925	3,7 9	55,186	78,500	4 "	2,320
Motihari "	7,656	...	7,656	297	7,359	8,217	4 "	3 3
Muzafferpur "	(a)9 ,792	...	96,792	5,5 7	91,2 5	1,39,000	4 & 4½ "	3,923
Patna "	1,1 ,732	...	1,16,732	18,617	98,115	3,74,000	4 & 4½ "	5,[illegible]09
Puri "	29,[illegible]83	...	29,888	2,485	27,403	50,000	4 "	1,171
Purnea "	11,033	...	11,033	662	10,371	15,000	4 "	435
Ranchi "	13,174	...	13,174	1,772	11,402	20,000	4 "	509
Sahebgunje "	27,949	...	27,949	1,455	26,494	35,000	4 "	1,104
TOTAL	7,07,327	.	7,07,327	65,327	6,42,000			28,274
CENTRAL PROVINCES AND BERAR.								
Akola Municipality	2,60,000	...	2,60,000	...	2,60,000	2,60,000	4 "	13,586
Amraoti Camp "	5,572	...	5,572	1,321	4,251	12,500	4 "	220
Arvi "	1,65, 38	...	1,65,138	14,963	1,50,175	1,75,000	4 "	6,380
Bhandara "	1,781	...	1,781	1,781	...	35,000	4 "	71
Buiddana "	9,059	...	9,059	537	8 522	10,000	4 "	362
Burhanpore "	20,061	...	20,061	1,405	18,656	30,000	4 "	788
Chhindwara "	4,298	...	4,298	1 075	3,223	30 000	4 "	175
Damoh "	1,84,714	...	1,84,714	6,766	1,77,948	1,94,400	4 "	7,707
Drug Notified Area	2, 68	...	2,[illegible]68	724	[illegible],444	6,500	4½ "	98
Harda Municipality	1,62,713	...	1,62,713	7,826	1,54,887	1,95,000	4 "	6,431
Jubbulpore "	(a)3,07,[illegible]05	...	3,07,005	25,996	2,81,009	5,20,000	4 "	12,023
Khandwa "	92,5 9	...	92,519	19,404	73,[illegible]15	3,60,000	4 "	3,509
Nagpur "	(a)15,23,896	62,500	15,86,396	55,989	15,30,407	18,87,955	4 & 6 "	60,444
Panhurna "	4,287	...	4,287	196	4,091	5,000	4 "	171
Raipur "	14,714	...	14,714	4,347	10,367	40,000	4 "	546
Sausar "	3,940	...	3,940	292	3,648	5,000	4 "	158
Saoner "	1,120	...	1,120	550	570	4,000	4 "	39
Seoni "	19,844	...	19,844	1,192	18,652	27,000	4 "	794
Wardha "	1,1 ,041	...	1,1 ,041	10,491	1,00,550	1,95,000	4 "	4,303
TOTAL	28,93,870	62,500	29,56,370	1,54,855	28,01,515			1,17,865
ASSAM.								
Dhubri Municipality	16,158	...	16,158	2,436	13,722	25,000	4 "	646
Gauhati "	9,831	...	9, 31	1,650	8,181	22,270	4 "	303
Silchar "	27,944	...	27,944	1,089	26,855	30,000	4 "	1,118
Sylhet "	90,000	...	90,000	1,355	88,645	90,000	5 "	4,500
Tezpur "	40,050	...	40,050	1,960	38,090	48,334	4 "	1,603
TOTAL	1,83,983	...	1,83,983	8,490	1,75,493			8,2[illegible]0
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES Rs.	2,88,33,530	12,[illegible]1,767	3,00,55,297	22,73,250	2,77,77,047			11,56,775

LOANS TO PORT FUNDS.								
BOMBAY.								
Karachi Port Trust	3,44,923	...	3,44,923	1,23,803	2,21,120	22,61,500	4½ "	14,142
Aden Port Trust	(a) 8,26,212	...	8,26,212	56,517	7,69,695	12,00,000	4 "	31,781
TOTAL	11,71,135	...	11,71,135	1,80,320	9,90,815			45,923
BENGAL.								
Chittagong Port Fund	(a) 5,12,583	...	5,12,583	15,669	4,96,914	6,25,500	4 "	20,503
BURMA.								
Moulmein	52,402	...	52,402	6,635	45,767	2,00,000	4 "	2,096
Tavoy	66,988	...	66,988	15,184	51,804	77,000	4 "	2,654
TOTAL	1,19,390	...	1,19,390	21,819	97,571			4,750
TOTAL LOANS TO PORT FUNDS Rs.	18,03,108	...	18,03,108	2,17,808	15,85,300			71,176
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
MADRAS.								
Taluk Board, Erode	2,325	...	2,325	1,140	1,185	10,000	4 "	93
District Board, Chittoor	16,882	...	16,882	1,124	15,758	20,000	4 "	675
District Board, Guntur	75,000	25,000	1,00,000	22,630	77,370	1,00,000	6 "	3,551
District Board, Malabar	54,800	...	54,800	1,490	53,310	51,800	6 "	3,228
District Board, Madura	78,152	...	78,152	8,482	69,670	94,150	4 "	3,126
District Board, Trichinopoly	18,200	62,000	80,200	4,223	75,977	1,18,200	5 & 6 "	910
TOTAL	2,45,359	87,000	3,32,359	39,089	2,93,270			11,648
BOMBAY.								
Dharwar District Local Board	19,812	...	19,812	8,994	10,818	1,60,000	4½ "	778
District Local Board, East Khandesh	4,71,594	...	4,71,594	51,566	4,20,028	6,50,000	4 "	18,920
District Local Board, West Khandesh	59,712	...	59,712	2,623	57,089	68,000	4 "	2,381
TOTAL	5,51,118	...	5,51,118	63,183	4,87,935			22,079
BENGAL.								
Burdwan District Board	46,228	...	46,228	2,642	43,586	50,000	4 "	1,823
Darjeeling Road Committee	17,199	...	17,199	6,689	10,510	1,00,000	4 "	622
Jessore District Board	38,671	...	38,671	3,245	35,426	55,000	4 "	1,514
Rungpur "	26,833	...	26,833	4,454	22,379	75,000	4 "	1,029
Murshidabad "	34,385	...	34,385	2,599	31,786	54,000	4 "	1,351
24-Pergunnas "	16,05,099	...	16,05,099	2,495	16,02,604	16,33,091	4 "	1,17,509
Dinajpur "	86,347	...	86,347	5,963	80,384	1,28,000	4 "	3,395
TOTAL	18,54,762	...	18,54,762	28,087	18,26,675			1,27,243
Carried over	26,51,239	87,000	27,38,239	1,30,359	26,07,880			1,60,965

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
Brought forward	26,51,239	87,000	27,38,239	1,30,359	26,07,880			1,60,965
UNITED PROVINCES OF AGRA AND OUDH.								
Farukhabad	(a) 31,021	...	31,021	4,679	26,342	44,000	4 per cent.	1,239
Mirzapur	34,701	...	34,701	5,767	28,934	58,000	4 "	1,327
Shahjahanpur District Board	1,67,470	...	1,67,070	15,471	1,51,599	2,20,000	4 "	6,682
Bisauli Town Area (Budaun)	(a) 695	...	695	95	600	1,000	4 "	27
Basti Town Area	...	10,000	10,000	...	10,000	10,000	6 "	81
TOTAL	2,33,487	10,000	2,43,487	26,012	2,17,475			9,356
BIHAR AND ORISSA.								
Gaya Lodging House Fund	87,692	...	87,692	3,841	83,851	1,00,000	4 "	3,470
Mozufferpore	2,33,376	...	2,33,376	15,309	2,18,067	3,35,000	4 "	9,183
Banchi	44,684	...	44,684	1,887	42,797	50,000	4 "	1,769
Champaran	16,355	...	16,355	3,849	12,506	50,000	4 "	616
Jharia Mines Board Fund	29,615	...	29,615	3,745	25,870	40,000	4 "	1,147
Jharia Water Board	8,00,000	...	8,00,000	...	8,00,000	29,37,000	4 "	32,000
Deoghar	5,931	...	5,931	647	5,284	12,000	4 "	231
Manbhoom District Board	87,404	...	87,404	8,822	78,582	1,00,000	4 "	3,409
TOTAL	13,05,057	...	13,05,057	38,100	12,66,957			51,825
ASSAM.								
North Sylhet Local Board	9,698	...	9,698	318	9,380	10,000	5 "	485
Silchar Local Board	23,012	...	23,012	2,087	20,925	25,000	5 "	1,150
Mangaldai Local Board	19,395	...	19,395	635	18,760	20,000	5 "	970
TOTAL	52,105	...	52,105	3,040	49,065			2,605
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES Rs.	42,41,888	97,000	43,38,888	1,97,511	41,41,377			2,24,751
LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.								
MADRAS.								
Salvation Army Property Company	10,000	...	10,000	...	10,000	10,000	4 "	405
Uralan of Tirukaliyur Devaswam	10,300	...	10,300	682	9,618	12,000	3½ "	360
Zamindar of Punganuru	1,32,882	—33	1,32,849	...	1,32,849	1,33,000	4 & 5 "	6,559
TOTAL	1,53,182	—33	1,53,149	682	1,52,467			7,324

BOMBAY.								
Landholders, etc.								
Sultan Muhammad Tahir Khan	...	10,000	10,000	..	10,000	10,000	*Nil.*	
Maleka of Thasra	...	3,947	3,917	..	3,947	5,000	6¼ per cent.	...
Sultan Sir Ahmad Fadthli	1,400	...	1,400	...	1,400	3,000	*Nil.*	..
P. V. Bhiladvala, a Forest Contractor	4,999	...	4,999	2,500	2,499	20,000	6½ per cent.	...
Sardar Bhivrao Madhavarao Potnis	33,829	...	33,829	2,194	31,635	50,000	6 ,,	314
Mir Suhrab Khan	800	...	800	800	...	8,000	*Nil.*	1,991
Mir Ali Hussain Khan, son of Mir Ahmad Khan	625	..	625	625	...	4,500	*Nil.*	...
Abdalli Sultan	20,000	..	20,000	...	20,000	20,000	*Nil.*	...
TOTAL	61,653	13,947	75,600	6,119	69,481			2,305
INDIAN STATES.								
KATHIAWAR AGENCY.								
Jurisdictional States:—								
1. *Jhalawad Prant.*								
Chuda	50,757	...	50,757	37,932	12,825			2,068
Thakur Mia Hamir Khan and others of Mera-Venod	988	...	988	420	568			80
Bhoika—								
Jamsingji Vanabhai	971	...	971	70	901			
Chandra Singhji Bapubha	(a) 2,869	...	2,869	448	2,421			78
Gajsingbji Atabhai	(a) 2,166	...	2,166	387	1,779			351
Mulubhai Rai Singhji	901	...	901	268	633			18
Rajmalji Jeshibhai	(a) 790	...	790	107	683			72
Other States	(a) 4,069	...	4,069	1,334	2,735			58
Total Jhalawad Prant	63,511	...	63,511	40,966	22,545			226
								2,946
2. *Halar Prant.*								
Maliya Taluka	15,269	...	15,269	15,269	...			
Kotda Sangani	1,00,024	...	1,00,024	...	1,00,024			1,744
Pal	4,958	...	4,958	1,240	3,718			3,000
Gadhka	17,195	...	17,195	...	17,195			261
Aram Ratansinhji of Lodhika	...	6,557	6,557	...	6,557			...
Dansinhji do.	...	5,704	5,704	...	5,704			...
Malia Taluka	24,378	...	24,378	24,378	...			...
								2,194
Carried over	1,61,824	12,261	1,74,085	40,887	1,33,198			7,199
	63,511	...	63,511	40,966	22,545			2,946

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*contd.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—*contd.*								
BOMBAY—*contd.*	R	R	R	R	R	R		R
Kathiawar Agency—Jurisdictional States—*contd.*								
	63,511	...	63,511	40,966	22,545			2,946
Brought forward	1,61,824	12,261	1,74,085	40,887	1,33,198			7,199
2. Halar Prant—contd.								
Vadali—								
Jadeja Jiyaji Pathaji	636	316	952	...	952			...
Khachar Surag Sadul of Chotila	17,145	...	17,145	...	17,145			460
Khachar Amra Sanga of Sanosra	5,155	...	5,155	266	4,889			234
Khachar Bhan Sanga of Sanosra	4,592	...	4,592	288	4,304			230
Khachar Jewa Mesur of Anandpur	18,601	...	18,601	453	18,148			1,047
Khachar Desa Bhoj of Anandpur	25,054	...	25,054	1,065	23,989			1,058
The Kherana Mulgirasias	3,838	613	4,451	...	4,451			150
The Dakwadla Mulgirasias	331	...	331	293	38			50
The Khantdi Mulgirasis	801	...	801	358	443			42
The Fulizar Mulgirasias	824	...	824	63	761			37
Jadeja Jiwa Mesur of Anandpur	...	1,586	1,586	...	1,586			...
Bhadwa Taluka	...	4,385	4,385	...	4,385			...
Other States	...	1,961	1,961	...	1,961			...
TOTAL HALAR PRANT	2,33,801	21,122	2,59,923	43,673	2,16,250			10,507
3. Sorath Prant.								
Jetpur—								
Vala Unad Godad	4,330	...	4,330	2,937	1,393			...
Do. Ala Bhima	3,607	...	3,607	3,350	257			257
Vala Vajsur Valera	14,328	..	14,328	3,325	11,003			675
Dedan—								
Kotila Unad Bhan	12,531	...	12,531	2,441	10,090			122
Do. Surap Bhim	7,033	...	7,033	380	6,653			620
Do. Naja Naning	19,725	...	19,725	102	19,623			498
Do. Jaitmal Champraj	16,308	...	16,308	551	15,757			286
Vala Ram and Vira Mulu of Khari Bagasra	5,866	...	5,866	5,866	...			430
TOTAL SORATH PRANT	83,728	...	83,728	18,952	64,776			2,888

4. Gohelwad Prant.								
Vala State	1,18,842	...	1,18,842	14,822	1,04,020			5,179
Kotda Pitha—								
Vala Mansia Chomla	(a) 1,755	...	1,755	392	1,363			19
Do. Desa and Ram Bhim	3,999	...	3,999	711	3,288			8
Do. Bhaya Hathia	8,578	...	8,578	1,300	7,278			223
Other States	568	...	568	64	504			22
Bhadli—								
Khachar Lakha Kala	1,070	...	1,070	...	1,070			...
Do. Dada Kala	2,036	...	2,036	...	2,036			...
Do. Ebhal Ram	992	...	992	139	853			...
Do. Ram Bhim	1,362	...	1,362	...	1,362			...
Other States	478	...	478	...	478			5
Itaria—								
Oghad and Surag Chomla Rawat and Mana Elehal	8,208	...	8,208	...	8,208			...
Vankia—								
Vala Taluka	30,000	...	30,000	...	30,000			...
Other States	844	1,829	2,673	95	2,578			34
Kariana—								
Khachar Luna Devait	4,156	1,997	6,153	264	5,889			6
Do. Kala Raja	962	692	1,654	...	1,654			...
Do. Bhoka Raja	861	588	1,449	...	1,449			...
Do. Bhura Bhoj	(a) 927	735	1,662	...	1,662			4
Do. Jiwa Mulu	5,239	...	5,239	100	5,139			...
Do. Kala Mulu	5,019	...	5,019	111	4,908			...
Do. Surag and Moti Kanthad	5,282	...	5,282	...	5,282			52
Vala Taluka	31,857	...	31,857	...	31,857			...
Other States	...	97	97	...	97			...
Total Gohelwad Prant	2,33,035	5,938	2,38,973	17,998	2,20,975			5,552
Total Jurisdictional States	6,19,075	27,060	6,46,135	1,21,589	5,24,546	(b)	4, 5 & 6¼ per cent.	21,893
Kathiawar Agency—Non-jurisdictional States	7,82,131	1,55,364	9,37,495	60,045	8,77,450	(b)	4 & 5 per cent.	25,927
TOTAL KATHIAWAR AGENCY—Carried over	14,01,206	1,82,424	15,83,630	1,81,634	14,01,996			47,820

(a) Differs from last year's closing balance for corrections since made.

(b) The amounts sanctioned are mostly made up of lump amounts kept at the disposal of the Agent to the Governor-General in Kathiawar for making advances according to requirements.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—*contd.*	Amount. 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount. 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
BOMBAY—*contd.*	R	R	R	R	R	R		R
TOTAL KATHIAWAR AGENCY—Brought forward	14,01,206	1,82,424	15,83,630	1,81,634	14,01,996			47,820
Mahi Kantha Agency.								
Jurisdictional States :—								
Ambliara	5,090	...	5,090	2,493	2,597	17,915	4 per cent.	410
Dabha	1,732	...	1,732	726	1,006	9,150	4 "	74
Gabat	6	...	6	6	...	2,371	4 "	1
Idar	3,17,086	...	3,17,086	70,106	2,46,980	11,08,910	4 "	14,894
Katosan	13,389	...	13,389	3,000	10,389	21,519	4 "	...
Malpur	3,630	...	3,630	...	3,630	12,256	4 "	...
Punandra	1,679	...	1,679	744	935	6,800	4 "	70
Ranasan	2,797	...	2,797	744	2,053	8,624	4 "	256
Rupal	5,719	3,000	8,719	729	7,990	12,327	4&6¼ "	271
Sathamba	3,626	...	3,626	1,356	2,270	13,605	4 "	347
Vedagaum	1,472	...	1,472	...	1,472	6,650	4 "	...
Vasna	3,205	...	3,205	846	2,359	16,013	4 "	154
TOTAL MAHI KANTHA AGENCY	3,59,431	3,000	3,62,431	80,750	2,81,681			16,477
Rewa Kantha Agency.								
Jurisdictional States :—								
Sunth	17,000	...	17,000	17,000	...	1,50,000	4 "	1,105
Thakore Indrasingji of Chhaliar	...	...	...	..	...	15,000	6¼ "	211
Non-Jurisdictional States and Estates	238	8,000	8,238	69	8,169	33,030	4 & 5 "	21
TOTAL REWA KANTHA AGENCY	17,238	8,000	25,238	17,069	8,169			1,337
Palanpur Agency.								
Jurisdictional States :—								
Baghela Godadsinghji of Thara	1,206	...	1,206	575	631	20,917	4 "	125
Banji of Deodar	4,056	...	4,056	2,807	1,249	34,876	4 & 5 "	193
Barad	76,190	...	76,190	...	76,190	1,91,392	4 "	3,326
Danpur	3,73,227	...	3,73,227	...	3,73,227	15,29,897	4 "	...
Dhanpur	5,32,483	..	5,32,483	53,431	4,79,052	7,25,359	4 "	21,569
Dhahi	19,450	...	19,450	2,720	16,730	28,111	4 "	280
[illegible]	7,823	...	7,823	...	7,823	58,762	4 "	...
Dhela Juvansinghji of Thara	1,063	...	1,063	305	758	2,000	4 "	95
Genkuvarbai (widow of Bhupatsinghji) of Thara	760	...	760	..	760	2,053	4 "	...

Dhima Talukdars	2,000	...	2,000	812	1,188	2,000	4 "	188
Talukdar Samatsingji of Deodar	1,768	1,200	2,9[illegible]8	180	2,778	2,000	4 & 6½ "	70
Other States	(a) 1,[illegible]61	1,200	2,961	575	2,386	2,[illegible]00	4,5 & [illegible] "	76
Non-Jurisdictional States	(a) 93,467	31,083	1,24,550	12,418	1,12,132	2,50,895	4 & 5 "	3,455
TOTAL PALANPUR AGENCY	11,15,244	33,483	11,4[illegible],727	73,823	10,74,904			29,377
Bijapur Agency.								
Jurisdictional States :—								
Jath	...	30,000	30,000	...	30,000	50,000	6½ "	...
Surat Agency.								
Jurisdictional States :—								
Sachin	66,900	...	66,900	18,775	48,125	2,29,750	4½ "	2,558
TOTAL INDIAN STATES, ETC.	29,60,019	2,56,907	32,16,926	3,72,051	28,44,875			97,569
TOTAL LANDHOLDERS (see p. 343)	61,653	13,947	75,600	6,119	69,481			2,305
TOTAL BOMBAY	30,21,672	2,70,854	32,92,526	3,78,170	29,14,356			99,874
BENGAL.								
Kurmi Wards Estates	31,149	...	31,149	2,546	28,603	45,829	4 "	1,246
Maharaja Sir Prodyot Kumar Tagore	(a) 31,60,789	...	31,60,789	1,70,000	29,90,789	60,00,000	4 & 6 "	1,46,506
Nawab of Dacca	12,46,285	...	12,46,285	3,46,285	9,00,000	16,25,000	3 & 3½ per cent	34,759
TOTAL	44,38,223	...	44,38,223	5,18,831	39,19,392			1,82,511
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	2,05,900	...	2,05,900	24,515	1,81,385	(b) 10,00,000	1 to 6 "	4,896
Ajodhya " (Fyzabad)	25,00,000	...	25,00,000	50,508	24,49,492	25,00,000	4 "	99,492
Konga " (Mirzapur)	1,998	...	1,998	311	1,687	4,500	4½ "	90
Babus of Narhi (Ballia)	95,338	...	95,338	4,336	91,002	1,17,445	3½ "	5,057
Murarmau Estate (Rae Bareli)	9,44,439	...	9,44,439	53,649	8,90,790	12,00,000	4 "	54,892
Srimati Ramabai and Srimant Vishwa Nath Rao (Bareilly)	22,302	.	22,302	5,107	17,195	43,000	4½ "	947
Shrimant Sada Sheo Rae (Bareilly)	24,610	...	24,610	5,002	19,608	45,000	4½ "	1,052
Rampur Muttra Estate (Sitapur)	27,989	...	27,989	27,989	...	3,04,197	6 "	1,150
Maharaja Kesho Prasad Singh Bahadur of Dumraon	...	5,00,000	5,00,000	...	5,00,000	5,00,000	6 "	...
Isanagar Estate (Kheri)	1,18,081	...	1,18,081	1,18,081	...	8,36,495	6 "	3,943
Lalkurti Estate (Meerut)	46,209	...	46,209	20,766	25,443	3,98,931	6 "	3,034
TOTAL	39,86,866	5,00,000	44,86,366	3,10,264	41,76,602			1,74,553

(a) Differs from last year's closing balance for corrections since made.
(b) A part of the loan does not bear any interest.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1918.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
LOANS TO INDIAN STATES, LANDHOLDERS, ETC.—concld.								
PUNJAB.								
Siraj Uddin Haider of Farrukhnagar	22,574	...	22,574	3,420	19,154	40,000	4 per cent.	903
Court of Wards for S. Balwant Singh of Atari	...	1,37,000	1,37,000	251	1,36,749	1,37,000	6 "	5,676
TOTAL	22,574	1,37,000	1,59,574	3,671	1,55,903			6,579
BURMA.								
Loans to Landholders and other Notabilities	15,055	7,910	22,965	11,539	11,426	21,815	*Nil.*	573
Loans to Native Chiefs	11,506	6,000	17,506	3,778	13,728	33,000	5 and 6¼ per cent.	843
TOTAL	26,561	13,910	40,471	15,317	25,154			1,416
BIHAR AND ORISSA.								
Bagia Encumbered Estate	728	...	728	728	...	8,000	4 "	29
Nawada State	1,87,715	...	1,87,715	13,744	1,73,971	3,00,000	3½ "	6,468
Guardian of Zainab Begum	1,755	...	1,755	52	1,703	2,000	*Nil*	...
TOTAL	1,90,198	...	1,90,198	14,524	1,75,674			6,497
CENTRAL PROVINCES AND BERAR.								
Loans to the Bishop of Nagpur	38,388	...	38,388	110	38,278	38,692	4 per cent.	1,285
Loans to Changbhakar State	...	3,000	3,000	...	3,000	3,000	6 "	...
TOTAL	38,388	3,000	41,388	110	41,278			1,285
ASSAM.								
Loans to Manipur State	3,88,103	...	3,88,103	23,302	3,64,801	4,50,000	4 & 5 "	18,274
TOTAL LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES	1,22,65,767	9,24,731	1,31,90,498	12,64,871	1,19,25,627			4,98,313

ADVANCES UNDER SPECIAL LAWS.								
Bombay.								
Kaira and Panch Mahals Thakors	70,709	8,798	79,507	8,770	70,737	4,08,098	4, 5 & 6¼ "	4,991
Ahmedabad Talukdars	4,05,665	24,010	4,29,675	17,196	4,12,479	11,28,855	4, 5 & 6¼ "	41,718
Broach Thakors	33,473	2,000	35,473	7,464	28,009	68,838	6¼ "	919
Total	5,09,847	34,808	5,44,655	33,430	5,11,225			47,628
Bengal.								
Drainage and Embankment Advances	(a)3,97,235	21,273	4,18,508	61,514	3,56,994			6,060
United Provinces of Agra and Oudh.								
Bundelkhand Encumbered Estates Act	(a) 9,80,752	17,958	9,98,710	99,045	8,99,665			34,857
Bihar and Orissa.								
Drainage and Embankment Advances	1,12,376	9,717	1,22,093	5,097	1,16,996			134
Advances under the Public Demand Recovery Act of 1895	10,492	...	10,492	2,964	7,528			387
Total	1,22,868	9,717	1,32,585	8,061	1,24,524			521
TOTAL ADVANCES UNDER SPECIAL LAWS	20,10,702	83,756	20,94,458	2,02,050	18,92,408			89,060
ADVANCES TO CULTIVATORS.								
Madras.								
Advances for improvement of land	29,41,665	1,85,088	31,26,753	3,31,205	27,95,548			1,57,3[illegible]8
Advances for relief of Agriculturists and other purposes	24,[illegible]3,294	5,8[illegible],686	30,08,980	4,59,441	25,49,539			1,35,769
Loans to Co-operative Credit Societies	6,730	...	6,[illegible]30	3,825	2,[illegible]05			28[illegible]2
Total	53,71,689	7,70,774	61,42,463	7,94,471	53,47,992			2,93,404
Bombay.								
Advances for improvement of land	(a)58,52,565	77,42,104	1,35,94,669	17,09,057	1,1[illegible],85,612			2,98,878
Advances for relief of Agriculturists and other purposes	2,28,595	13,879	2,42,474	19,026	2,23,448			11,018
Loans to Co-operative Credit Societies								
Total	60,81,160	77,55,983	1,38,37,143	17,28,083	1,21,09,060			3,09,896
Carried over	1,14,52,849	85,26,757	1,99,79,606	25,22,554	1,74,57,052			6,03,300

(a) Differs from last year's closing balance for corrections since made.

No. 90A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year—*concluded.*

	Amount, 1st April 1918.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*contd.*								
Brought forward	R 1,14,52,849	R 85,26,757	R 1,99,79,606	R 25,22,554	R 1,74,57,052			R 6,03,300
BENGAL.								
Advances for improvement of land	1,98,164	33,748	2,31,912	61,494	1,70,418			9,765
Advances for relief of Agriculturists and other purposes	8,91,452	6,64,240	15,55,692	2,37,223	13,18,469			27,612
Loans to Co-operative Credit Societies	(a) 35,282	562	35,844	8,792	27,052			1,085
TOTAL	11,24,898	6,98,550	18,23,448	3,07,509	15,15,939			38,462
UNITED PROVINCES OF AGRA AND OUDH.								
Advances for improvement of land	(a) 75,92,066	13,47,474	89,39,540	13,40,958	75,98,582			3,74,729
Advances for relief of Agriculturists and other purposes	26,29,108	1,50,86,954	1,77,16,062	18,00,080	1,59,15,982			98,804
Loans to Co-operative Credit Societies	10,120	85	10,205	3,168	7,037			976
TOTAL	1,02,31,294	1,64,34,513	2,66,65,807	31,44,206	2,35,21,601			4,74,509
PUNJAB.								
Advances for improvement of land	12,81,095	1,60,160	14,41,255	2,53,760	11,87,495			77,306
Advances for relief of Agriculturists and other purposes	5,30,181	6,42,213	11,72,394	5,20,616	6,51,778			20,326
Loans to Co-operative Credit Societies	70,988	45,000	1,15,988	21,459	94,529			5,707
TOTAL	18,82,264	8,47,373	27,29,637	7,95,835	19,33,802			1,03,339
BURMA.								
Advances for improvement of land	42,276	7,630	49,906	11,015	38,891			2,207
Advances for relief of Agriculturists and other purposes	26,89,173	20,23,778	47,12,951	14,52,053	32,60,898			1,92,820
Loans to Co-operative Credit Societies	550	...	550	...	550			109
Advances to Damin Fishermen	8,958	5,990	14,948	5,975	8,973			232
TOTAL	27,40,957	20,37,398	47,78,355	14,69,043	33,09,312			1,95,368
BIHAR AND ORISSA.								
Advances for improvement of land	1,72,219	1,55,586	3,27,805	81,586	2,46,219			12,779
Advances for relief of Agriculturists and other purposes	4,96,526	1,99,876	6,96,402	1,91,218	5,05,184			20,197
Loans to Co-operative Credit Societies	4,352	132	4,484	1,448	3,036			200
TOTAL	6,73,097	3,55,594	10,28,691	2,74,252	7,54,439			33,176
CENTRAL PROVINCES AND BERAR.								
Advances for improvement of land	7,45,628	11,54,875	19,00,503	2,94,693	16,05,810			} 66,078
Advances for relief of Agriculturists and other purposes	4,74,694	11,55,823	16,30,517	3,68,151	12,62,366			
TOTAL	12,20,322	23,10,698	35,31,020	6,62,844	28,68,176			66,078
ASSAM.								
Advances for improvement of land	1,000	...	1,000	128	872			} 96,166
Advances for relief of Agriculturists and other purposes	33,31,272	32,868	33,64,140	7,27,760	26,36,380			
Loans to Co-operative Credit Societies	18,518	...	18,518	3,018	15,500			
TOTAL	33,50,790	32,868	33,83,658	7,30,906	26,52,752			96,166
TOTAL ADVANCES TO CULTIVATORS	3,26,76,471	3,12,43,751	6,39,20,222	99,07,149	5,40,13,073			16,10,398

MISCELLANEOUS LOANS AND ADVANCES.

MADRAS									
Purchase of Canoes	399	100	499	162	337	...	...	...	
Purchase of an oil engine, etc.	900	...	900	300	600	1,200	6¼ per cent.		62
TOTAL	1,299	100	1,399	462	937				62
BOMBAY.									
Loans to Rabaries (cattle Graziers)	566	20,976	21,542	418	21,124		6½ per cent.		62
Advances for cheap grain shops	...	2,47,775	2,47,775	...	2,47,775	...	*Nil.*	...	
Loans to Weavers in the Bijapur District	4,205	29,580	33,785	1,197	32,588	...	6½ per cent.		13
TOTAL	4,771	2,98,231	3,03,002	1,615	3,01,387	...			75
BENGAL.									
Advances to *ex*-students of the Weaving Institutions	3,110	1,596	4,706	1,998	2,708				105
UNITED PROVINCES OF AGRA AND OUDH.									
American Presbyterian Mission at Etah	800	...	800	500	300	800	5 " "		43
Dairy at Allahabad	25,000	...	25,000	...	25,000	25,000	6 " "		...
Proprietors of the Babhnauli concern for establishment of Central Sugar Factory (Gorakhpur)	5,94,936	...	5,94,936	34,936	5,60,000	7,00,000	5 " "		29,729
Salvation Army, Simla	...	31,000	31,000	...	31,000	31,000	*Nil.*		...
Glass Works, Bijhoi (Moradabad)	20,000	...	20,000	...	20,000	20,000	6 per cent.		...
Ramnagar Cutch Factory, Naini Tal	...	30,000	30,000	...	30,000	30,000	6 " "		...
TOTAL	6,40,736	61,000	7,01,736	35,436	6,66,300				29,772
PUNJAB.									
Advances for replacement of Brood mares in the Jhelum Colony	82,082	83,740	1,66,822	62,985	1,03,837				3,479
Advances for replacement of Camels in the Chenab Colony	39,270	5,000	44,270	21,650	22,600				42
Advances to poorer inhabitants of Dera Ghazi Khan	157	25	182	106	75				3
TOTAL	1,22,409	88,765	2,11,274	84,741	1,26,513				3,834
BURMA.									
Advance in Pakokku District	77,497	...	77,497	9,926	67,571				2,335
Advances to Artisans Societies	...	48,000	48,000	...	48,000				...
Advances to Weavers	...	500	500	100	400				...
TOTAL	77,497	48,500	1,25,997	10,026	1,15,971				2,335
CENTRAL PROVINCES AND BERAR.									
Advances to weavers	...	35,000	35,000	24,632	10,368				...
TOTAL MISCELLANEOUS LOANS AND ADVANCES	8,49,902	5,33,192	13,83,094	1,58,910	12,24,184				36,294
GRAND TOTAL R	8,26,86,358	3,41,04,157	11,67,85,505	1,42,26,549	10,25,59,016				36,[illegible]
Grand Total converted into £ at R15=£1 £	5,51,092	2,273,[illegible]	7,785,705	948,437	6,837,268				245,781
Distribution of the Grand Total—									
Madras	85,24,417	11,72,401	96,96,818	11,01,899	85,94,919				(b) 4,3[illegible],[illegible]1
Bombay	1,43,47,8[illegible]8	85,50,455	2,29,18,323	24,65,940	2,04,52,3[illegible]3				6,28,874
Bengal	1,2[illegible],06,078	8,57,419	1,34,[illegible],497	11,05,880	1,22,87,617				5,43,633
United Provinces of Agra and Oudh	2,72,64,391	1,74,81,599	4,47,46,190	4[illegible],68,714	4,00,77,776				11,77,031
Punjab	51,00,251	11,[illegible]3,138	62,13,389	12,00,904	50,12,305				2,10,921
Burma	37,11,755	20,99,808	58,11,563	15,84,[illegible]79	42,2[illegible],[illegible]84				2,33,3[illegible]7
Bihar and Orissa	29,08,517	3,65,3[illegible]1	33,63,958	4,00,284	29,63,[illegible]9[illegible]				1,[illegible]0,293
Central Provinces and Berar	41,52,581	24,1[illegible],198	65,[illegible],778	8,4[illegible],411	57,2[illegible],[illegible]37				1,85,228
Assam	39,74,931	32,868	40,07,849	7,65,[illegible]38	3[illegible],42,[illegible]11				1,25,[illegible]05

(a) Differs from last year's closing balance for corrections since made.
(b) Exclusive of R43,385, interest on Loans to Local Boards for Railway Construction (*vide* Account No. 91, page 354).

No. 91.—ACCOUNT of LOANS to LOCAL BOARDS for RAILWAY CONSTRUCTION during the Year ended 31st March 1919, and the amount of such LOANS at the commencement and close of the Year.

		Amount, 1st April 1918.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1919.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		R	R	R	R	R	R		R
MADRAS.									
Imperial.									
Tanjore District Board Railway		8,32,020	...	8,32,020	38,123	7,93,897	12,34,720	4 per cent.	32,000
Tinnevelly District Board Railway		1,29,167	...	1,29,167	1,29,167	...	6,50,000	5 ,,	18,584
Total Imperial R		9,61,187	...	9,61,187	1,67,290	7,93,897			51,584
Converted into £ at R15=£1	£	64,079	...	64,079	11,153	52,926			3,439
Provincial.									
Kristna		(a) 11,07,405	...	11,07,405	92,063	10,15,342	18,52,636	4 ,,	43,385
Converted into £ at R15=£1	£	73,827	...	73,827	6,137	67,690			2,892
	R	20,68,592	...	20,68,592	2,59,353	18,09,239			94,969
Total converted into £ at R15=£1	£	137,906	...	137,906	17,290	120,616			6,331

(a) Differs from last year's closing balance for corrections since made.

No. 92.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES, 1st April 1918.		No. of Item.
	Debits.	Credits.	
His Majesty's Imperial Government.	£	£	
Expenditure in India in connection with Expeditionary Forces and other War Services	...	2,280,331	1
Stores supplied in connection with Munitions	...	...	2
Additional Troops lent for service at Hong Kong in 1912	3,690	...	3
Little Basses Light Vessel Dues	...	2,759	4
Balances on Shipping Master's Accounts	17,313	...	5
Expenditure in India in connection with the Indian Force in North China	916	...	6
Moiety of expenditure in connection with South Persian Military Police	800,000	...	7
Hire of transports on behalf of the Commonwealth of Australia	...	59,176	8
Indian Native Regiments lent for service in the Colonies	1,456	...	9
Supplies for the Ministry of Munitions	48,854	...	10
Moiety of expenditure in India in connection with Persian Gulf Radio Offices	4,715	...	11
Ditto Lighting and Buoying the Persian Gulf	25,979	...	12
Ditto Surveying the Persian Gulf	...	130	13
Ditto Troops lent for service in Persia	24	...	14
Postal and Money Order Transactions	...	301,182	15
Emigration of coolies, African Protectorates and supplies to H. M. Ships on the East India Station	204,197	...	16
Pensions paid in India to Out-pensioners of Chelsea and Naval and Greenwich Hospitals	34,385	...	17
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	2,593	...	18
Enlistment of Natives of India for service in the Colonies	1,050	...	19
Expenditure in India in connection with the employment of a Mountain Battery in Egypt	66	...	20
Moiety of expenditure incurred in connection with Defence Works at Aden	...	3,333	21
Motor ambulances and aircraft tanks and machine guns presented by Indian Princes and others	84,275	...	22
Teak shipped from India	...	...	23
Recoveries on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	...	232,503	24
Australian wool supplied to the Cawnpore Woollen Mills	...	...	25
Turkish Light Houses in the Red Sea	3,420	...	26
Expenditure in India in connection with Admiralty Transports	62,551	...	27
Remittances to India granted to Crown colonies	...	...	28
Advances from Naval Funds to Marine Transport Officer, Suez	...	...	29
Remittances to Command Paymaster, Straits Settlements	1,063	...	30
Miscellaneous	(a)825,064	...	31
Australian and New Zealand Personnel	...	...	32
Australian horses	...	...	33
Extension of ordnance factories in India	9	...	34
Miscellaneous charges on war stores	...	...	35
Total carried over	(a)2,121,625	2,879,414	

(a) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1919 the commencement and close of that Year.

No. of Item.	1918-19.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1919.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	134,691,099	56,114,8[illegible]2	...	92,252,827	...	15,956,941
2	...	367,005	355,356	...	18,351	...
3	13,057	11,970	278	...	5,055	...
4	96	4,589	4,075	...	...	3,177
5	12,377	4,119	815	...	26,386	...
6	12,839	7,389	...	10,683	..	4,317
7	1,200,600	...	...	1,992,707	7,9[illegible]3	...
8	63,645	6,109	8,976	...	4,336	...
9	1,408	...	...	...	2,864	...
10	120,252	452	...	124,970	44,584	...
11	3,987	2,682	...	6,299	...	279
12	8,902	...	...	24,180	10,701	...
13	...	...	...	...	...	130
14	...	...	...	21	3	...
15	3,652,722	...	...	3,621,439	...	269,899
16	950,664	3,240	...	1,057,209	94,412	...
17	52,186	1,027	...	59,895	25,649	...
18	5,269	42	...	7,010	816	...
19	1,238	20	...	1,122	1,146	...
20	...	...	...	...	66	...
21	24,477	...	...	21,305	...	161
22	257	117,598	109,969	...	76,903	...
23	9,411	...	...	9,411	...	...
24	169,314	171,135	237,240	...	2,615	...
25	...	109,878	213,378	...	103,500	...
26	6,638	...	...	7,455	2,603	...
27	3,037,159	1,908,925	...	1,738,889	...	548,104
28	22,225	...	...	22,225	...	...
29	...	8,820	8,820	...	...	...
30	17	...	...	...	1,030	...
31	2,467,537	2,324,599	349,280	530,051	787,231	...
32	71,667	...	...	61,447	10,220	...
33	...	95,994	95,994	...	...	...
34	...	4,995	4,906	...	...	80
35	...	2,682	2,682	...	...	...
	146,593,043	61,268,452	1,4[illegible]1,769	101,548,[illegible]45	1,226,415	16,783,088

closing balance for corrections since made.

No. 92—ABSTRACT STATEMENT showing, in respect of MISCELLANOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES. 1ST APRIL 1918.		No. of Item.
	Debits.	Credits.	
	£	£	
Brought forward	(b)2,121,626	2,879,414	
His Majesty's Indian Government in London.			
Expenditure in England for Hire of Transports, Canal Dues, etc.	...	11,502	36
Ditto for Transport of Remounts	24,996	...	37
Ditto on account of purchase of mules for war purposes	...	...	38
Ditto on account of stores shipped to India under War and Ordnance Factory Indents, etc.	(b)1,763	...	39
Family and Miscellaneous Remittances (including allotments of Pay, etc., of officers and men with Expeditionary Forces, and of British Soldiers serving in India)	(b)442	158,095	40
Remittances by Administrators General	...	3,527	41
Bengal and North-Western Railway Company—Advances for purchase of stores, etc.	...	...	42
Bombay, Baroda and Central India Railway Company, ditto ditto	...	...	43
East Indian Railway Company, Advances for purchase of stores, etc.	...	...	44
Great Indian Peninsula Railway Company, ditto ditto	...	...	45
South Indian Railway Company, ditto ditto	...	...	46
Rohilkund and Kumaon Railway Company, Interest on new 4 per cent. Debenture Stock allocated to State Works	...	...	47
Stores chargeable to Provincial and Local Funds and to Indian States	...	...	48
Nickel, etc., supplied for coinage purposes	...	...	49
National Health Insurance in respect of soldiers in India	...	116,375	50
Mission to the Court of Persia—Telegraphic Transfers	...	65,000	51
Pay and Pensions chargeable to Provincial and Local Funds, etc.	...	31	52
Subscriptions to the General Provident Fund	...	10	53
Opium transactions	...	...	54
Surplus Revenue of occupied Territory in Mesopotamia	363,300	...	55
Employment of enemy ships under R. I. M.	...	...	56
Expenditure in connection with the Transport "Golconda"	...	...	57
Expenditure in connection with Loyalty	...	...	58
Transactions in connection with Relief Funds	...	83,965	59
Funds for East Africa	...	305,166	60
Rupees sent from India to Egypt	...	52	61
Funds supplied for Treasury Chest in Ceylon	(b)10,833	...	62
Purchase of silver	2,336,540	...	63
Egyptian Currency coined at the Bombay and Calcutta Mints	169,499	...	64
Liquidation of Hostile Firms in India	...	...	65
Gold shipped to India from Australia and New Zealand	...	...	66
Purchase of Tea in Ceylon	4,167	...	67
Credit given by Government of India to Government of Ceylon	...	...	68
Remittances to India granted to African Banks	...	28,176	69
Remittances to India on account of Interned Enemy Aliens	1,763	...	70
British Securities deposited on account of Indian War Loan subscriptions	80,914	...	71
National Health Insurance Stamps	49,191	...	72
Paper Currency Reserve Transfer—from Home Treasury Balances to Reserve in England	...	...	73
Egyptian currency taken into India and Mesopotamia by troops	116	...	74
Bronze coinage from Calcutta Mint for Australian Commonwealth	929	...	75
Paper Currency Reserve—Gold withdrawn in London	...	...	76
Miscellaneous	2,333	(b)2,397	77
Burma Ruby Mines—arrears of Royalties	...	...	78
Exchange of Indian Currency notes	140	...	79
Currency notes for East Africa	...	...	80
Purchase of Java Quinine	...	...	81
Payment to Imperial Bank of Persia against Kran credits	...	...	82
Treasury notes shipped to Bombay	...	...	83
Transfer from Gold Standard Reserve to Home Treasury Balances	...	...	84
	(b)3,043,926	(b)774,296	
	(b)5,168,552	(b)3,653,710	

(a) Includes £30,000 rental paid to
(b) Differs from last year's

between INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1919 the commencement and close of that year.

No. of Item.	1918-19				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31ST MARCH 1919.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credit (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	146,596,043	61,268,452	1,421,769	101,548,245	1,226,415	16,783,088
36	29	81,538	83,174	...	...	9,837
37	...	...	...	...	24,996	...
38	15,163	24,327	9,164	...	...	...
39	79,868	10,456,263	9,617,862	...	...	756,770
40	46,562	884,771	938,614	...	...	62,248
41	222	...	90,123	94,856	...	8,038
42	...	53,524	55,507	1,983	...	...
43	939	205,099	207,593	3,433	...	...
44	...	257,139	(a)271,139	14,020	...	...
45	...	346,640	349,387	2,747	...	...
46	...	40,510	41,576	1,066	...	...
47	...	18,540	18,540	...	...	...
48	83	45,707	45,586	...	...	38
49	...	9,649	9,649	...	...	...
50	...	41,574	...	...	...	157,949
51	...	820,000	875,000	...	...	10,000
52	...	5,279	5,774	...	384	...
53	2,414	2,926	2,436	2,422	...	8
54	1,409,103	716	...	1,408,447	...	...
55	5,755	113,485	100,000	...	355,570	...
56	1,203	31,864	30,661	...	...	...
57	...	1,863	1,303	...	...	...
58	16,213	27,654	38,323	16,213	10,669	...
59	72	66	52	35,939	...	119,846
60	3,193,507	...	...	2,681,500	206,841	...
61	...	...	...	...	...	52
62	...	...	...	8,333	2,500	...
63	11	39,429,894	43,686,665	...	6,593,822	...
64	33,388	...	...	182,288	20,599	...
65	86,814	503,785	49,597	86,814	...	454,188
66	10	40	30	...	...	...
67	...	...	...	12,083	...	7,916
68	...	...	...	56,667	...	56,667
69	132,629	...	...	104,453	...	...
70	26,996	3	...	27,494	1,262	...
71	637,417	...	...	718,331	...	...
72	172,759	109,190	51,000	...	163,760	...
73	33,333	6,366,666	6,333,333	...	...	...
74	42,492	4	...	38,067	4,537	...
75	3,797	2	...	3,945	779	...
76	...	...	...	367,609	...	367,609
77	331,681	465,045	482,578	246,248	102,962	...
78	8,800	...	...	8,800	...	...
79	...	...	72	...	212	...
80	...	...	...	382,500	...	382,500
81	...	123,645	123,645	...	...	...
82	...	1,950,000	1,950,000	...	...	...
83	...	500,000	500,000	...	...	...
84	269,983	...	...	269,986	...	...
	6,551,306	62,916,968	65,963,883	6,776,244	7,488,333	2,393,666
	152,147,349	124,185,360	67,385,652	108,324,489	8,714,748	19,176,754

the South Bihar Railway Company.
Closing balance for corrections since made.

No. 93.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1919, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1918.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1919.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS :								
In Calcutta	84,94,000	598,066	10,19,65,000	7,559,321	11,34,59,000	8,157,387	...	...
In Madras	42,37,000	298,466	4,12,94,000	3,058,811	4,55,31,000	3,357,277	...	...
In Bombay	98,59,000	696,592	14,02,82,000	10,328,182	15,01,41,000	11,024,774	...	...
TOTAL .	2,25,90,000	1,593,124	28,65,41,000	(a) 20,946,314	30,91,31,000	22,539,438	...	...
	₹	£						
Deduct—Amount remitted from Calcutta on account of Paper Currency Reserve	21,51,95,529	14,346,369	21,51,95,529	14,346,369	21,51,95,529	14,346,369		
			7,13,45,471	6,599,945	9,39,35,471	8,193,069		

(a) For average rate of exchange on Secretary of State's Bills, *vide* Account No. 45, page 121.

No. 93A.—Statement of Sterling Bills and Telegraphic transfers drawn on London during 1918-19.

	Amount outstanding on 1st April 1918.		Bills drawn in India.		Bills discharged in London.		Amount outstanding on 31st March 1919.	
	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.	Amount of Bills.	Rupees received in respect thereof.
	£	R	£	R	£	R	£	R
Calcutta	...	...	2,693,000	3,58,85,363	2,648,000	3,52,86,403	45,000	5,98,960
Madras	...	...	69,000	9,18,405	69,000	9,18,405	...	...
Bombay	...	...	2,553,000	3,39,98,552	2,418,000	3,22,01,672	135,000	17,96,880
Total	...	...	(a) 5,315,000	7,08,02,320	5,135,000	6,84,06,480	180,000	23,95,840

(a) For average rate of exchange on sterling bills, *vide* account No. 45, page 121.

No. 94.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1919.

DISTRIBUTION OF OPENING BALANCE.												DISTRIBUTION OF CLOSING BALANCE.							
Reserve Treasuries.		Presidency Banks.		Branches of Presidency Banks.		District Treasuries.		Number of Treasuries.	Opening Balance, 1st April 1918.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1919.	District Treasuries.		Branches of Presidency Banks.		Presidency Banks.		Reserve Treasuries.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	Rs.		Rs.		Rs.		Rs.		Rs.	**India.**		Rs.		Rs.		Rs.		Rs.		Rs.
1	1,40,53,502	1	3,10,96,788	3	26,14,726	11	52,45,209	16	5,30,10,225	India, General	16	8,77,12,626	10	55,60,685	4	45,57,137	1	6,66,62,896	1	1,09,31,908
...	...	...	...	...	...	6	21,55,206	6	21,55,206	N.-W. Frontier Province	6	15,01,684	6	15,01,684	...	...	...	...	...	...
1	18,37,938	1	1,00,76,823	14	74,77,554	25	1,59,26,294	41	3,53,18,609	Madras	43	4,17,50,038	25	1,28,73,098	16	94,23,686	1	86,61,583	1	1,07,91,671
1	88,04,387	1	5,36,14,957	10	57,19,016	30	91,06,028	42	7,72,44,388	Bombay	42	7,10,81,503	30	86,61,898	10	54,88,038	1	4,20,98,748	1	1,48,32,819
...	...	(a)	7,14,267	1	4,09,890	27	56,41,578	28	67,65,735	Bengal	28	49,00,873	27	39,23,592	1	2,33,713	(a)	7,43,568	...	...
...	...	...	...	5	28,78,325	49	91,77,901	54	1,20,56,226	United Provinces of Agra and Oudh.	54	1,62,40,662	49	1,27,33,824	5	35,06,838	...	...	...	...
...	...	...	...	2	12,66,332	29	54,63,583	31	67,29,915	Punjab	31	61,98,178	29	48,89,694	2	13,08,484	...	...	...	...
...	...	...	...	3	69,78,475	40	1,00,39,181	43	1,70,17,656	Burma	43	1,31,72,128	40	68,55,502	3	63,16,626	...	...	...	...
...	...	...	...	1	3,84,946	20	34,14,105	21	37,99,051	Bihar and Orissa	22	34,56,927	1	30,82,992	1	3,73,935	...	...	...	...
...	...	...	...	3	63,09,314	22	66,36,915	25	1,29,46,229	Central Provinces and Berar	25	1,01,02,610	22	55,12,955	3	45,89,655	...	...	...	...
...	...	...	...	...	...	13	28,34,422	13	28,34,422	Assam	13	33,86,641	13	33,86,641	...	...	...	...	...	...
3	2,46,95,827	3	9,55,02,835	42	3,40,38,578	272	7,56,40,422	320	22,98,77,662	**Total India**	323	25,95,03,870	272	6,89,82,565	45	3,57,98,112	3	11,81,66,795	3	3,65,56,398
									£			£								
									15,325,177	TOTAL INDIA CONVERTED INTO £ AT Rs. 15=£1		17,300,258								
									(b)16,625,416	**England.** Home Treasury of the Government of India		(c)14,715,827								
									31,950,593	£ . GRAND TOTAL £		32,016,085								

(a) This balance together with the balance shown against 'India, General' is held in the Presidency Bank of Bengal, Calcutta.
(b) Of this amount £6,000,499 represents the funds of the Gold Standard Reserve.
(c) " £6,015,672 " " " "

DELHI;
The 31st January 1920.

M. F. GAUNTLETT,
Comptroller and Auditor General.

APPENDIX A.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1918-19.

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No. 95.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1918-1919, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
	1	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue	2	62,40,57,607	19,22,59,731	26,75,07,364	25,52,34,107	12,13,62,662	10,78,00,286	1
Railway Irrigation and other Capital not charged to Revenue—								
Outlay of Railway Companies - Repayments	79	...	...	...	...	...	...	2
Raised and deposited by Railway Companies—On account of Subscribed Capital	79	16,88,918	...	...	...	...	...	3
Permanent Debt incurred	82	29,44,97,878	...	...	...	...	...	4
Temporary Debt incurred	82A	1,38,12,64,775	...	...	...	...	...	5
Unfunded Debt—								
Deposits of Service Funds	84	10,47,196	15,884	2,53,504	...	...	...	6
Post Office cash certificates	85	3,16,23,718	...	...	...	...	...	7
Savings Bank Deposits	85	19,52,70,685	12,28,509	13,86,924	14,19,137	12,70,325	9,75,129	8
TOTAL		22,79,41,594	12,44,393	16,40,428	14,19,137	12,70,325	9,75,129	9
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	9,20,121	48,73,587	4,35,872	7,33,237	26,43,564	10
Appropriation for Reduction of Debt	96	56,85,032	...	...	...	...	...	11
Deposits of Local Funds	86	13,87,041	2,87,79,504	1,43,60,725	1,27,70,661	1,66,09,789	1,29,35,566	12
Deposits of Sinking Funds	87	...	...	2,67,143	...	...	...	13
Gold Standard Reserve	...	40,49,793	...	...	...	...	...	14
Paper Currency Reserve	...	...	...	...	...	...	...	15
Consols Depreciation Fund	...	...	...	...	...	...	...	16
Special Reserve	...	...	...	...	...	...	...	17
Depreciation Fund for War Loan (1929-47)	...	41,00,000	...	...	...	...	...	18
Deposit Account with the United States of America	88C	52,02,00,000	...	...	...	...	...	19
Departmental and Judicial Deposits	89	25,23,03,500	4,86,96,808	7,52,65,965	9,47,53,221	5,84,77,968	4,83,46,318	20
Advances	97	10,75,56,524	95,68,471	3,61,89,936	17,60,895	56,81,431	1,59,13,449	21
Suspense Accounts	98	32,38,248	2,59,477	22,18,008	73,767	22,750	1,29,630	22
Miscellaneous	99	40,40,590	2,39,987	5,89,874	...	...	...	23
TOTAL		90,25,60,728	8,84,64,458	13,37,65,233	10,97,94,416	8,15,24,175	8,09,68,527	24
Loans and Advances by Imperial Government	90	1,22,96,141	3,96,916	58,995	3,71,479	...	4,65,995	25
Loans and Advances by Provincial Governments	90A	...	11,01,899	24,65,940	11,95,880	46,68,714	12,00,994	26
Loans to Local Boards for Railway Construction	91	...	2,59,353	...	...	...	...	27
Remittances—								
Inland Money Orders	100	80,00,52,740	...	...	...	...	...	28
Other Local Remittances	"	...	...	...	...	...	...	29
Other Departmental Accounts	"	6,037	...	...	...	...	...	30
Net Receipts by Civil Treasuries from— Railways	"	6,27,99,614	5,12,01,521	8,75,58,763	2,49,22,434	2,76,62,729	3,94,11,130	31
Net Receipts from Civil Treasuries by— Posts and Telegraphs	"	6,83,30,418	...	...	...	...	...	32
Marine	"	6,89,80,880	...	...	...	...	...	33
Military Works	"	6,33,38,897	...	...	...	...	...	34
Military	"	1,58,08,11,693	...	...	...	...	...	35
Remittance Account between England and India	103	1,81,49,28,442	2,35,320	3,76,15,434	24,42,614	55,706	44,891	36
TOTAL		4,46,22,48,721	5,14,36,841	12,51,74,197	2,73,65,048	2,77,18,435	3,94,56,021	37
Secretary of State's Bills drawn	93	...	...	...	...	...	...	38
Sterling Bills on London	54	4 03,95,000	10,35,000	3,82,95,000	...	...	...	39
Total Receipts		7,94,69,46,357	33,61,98,591	56,89,07,157	39, 53,80,067	23,65,44,311	23,08,66,952	40
Opening Balance	94	5,30,10,225	3,53,18,609	7,72,44,388	67,65,735	1,20,56,226	88,85,121	41
GRAND TOTAL		7,99,99,56,582	37,15,17,200	64,61,51,545	40,21,45,802	24,86,00,537	23,97,52,073	42

of INDIA on the 31st March 1919; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and INDIAN TREASURIES on the 31st March 1919.

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	
1	11,90,64,349	4,77,09,200	4,44,70,472	2,09,65,442	1,80,01,31,22[illegible]	120,028,748	3,228,996	123,257,744
2	...	...	...	...	...	...	42,252	42,252
3	...	...	...	...	16,83,913	112,261	...	112,261
4	...	...	...	...	29,44,97,878	19,633,192	...	19,633,192
5	...	...	...	...	1,38,12,64,775	92,084,318	...	92,084,318
6	...	...	...	...	13,16,584	87,773	125	87,898
7	...	...	...	...	3,16,23,713	2,108,248	...	2,108,248
8	13,37,876	7,67,864	9,32,242	3,59,977	20,49,48,668	13,663,244	...	13,663,244
9	13,37,876	7,67,864	9,32,242	3,59,977	23,78,88,965	15,859,265	125	15,859,390
10	36,86,945	11,85,930	...	16,81,066	1,71,59,322	1,143,955	...	1,143,955
11	...	...	...	...	56,85,032	379,003	...	379,003
12	90,52,964	1,08,54,630	73,48,790	22,90,558	11,63,90,228	7,759,348	...	7,759,348
13	...	...	251	...	2,67,394	17,826	...	17,826
14	...	...	...	...	40,49,793	269,986	32,428,974	32,698,960
15	...	...	...	...	...	...	115,583,459	115,583,459
16	...	...	...	...	...	...	763,744	763,744
17	...	...	...	...	...	...	22,798,331	22,798,331
18	...	...	...	...	41,00,000	273,333	...	273,333
19	...	...	...	...	52,02,00,000	34,680,000	...	34,680,000
20	2,73,38,089	1,97,37,246	1,61,89,037	35,73,630	64,46,81,872	42,978,792	...	42,978,792
21	57,02,631	9,65,629	55,67,271	7,06,618	18,96,12,855	12,640,857	2,252,189	14,893,046
22	1,69,780	27,627	11,261	3,047	61,53,590	410,239	...	410,239
23	...	...	...	...	48,70,451	324,696	1,210,076	1,534,772
24	4,59,50,409	3,27,71,062	2,91,16,610	82,54,919	1,51,31,70,537	100,878,035	175,036,773	275,914,808
25	...	...	...	...	1,35,89,526	905,968	...	905,968
26	15,84,679	4,00,264	8,42,441	7,65,738	1,42,26,549	948,437	...	948,437
27	...	...	...	...	2,59,353	17,290	...	17,290
28	...	...	...	...	80,00,52,740	53,336,850	...	53,336,850
29	...	...	...	...	...	...	...	...
30	...	...	...	...	6,037	403	...	403
31	2,03,49,171	—9,24,578	—23,16,076	—4,22,825	31,02,41,883	20,682,792	...	20,682,792
32	...	...	...	...	6,83,30,418	4,555,361	...	4,555,361
33	...	...	...	...	6,89,80,880	4,598,725	...	4,598,725
34	...	...	...	...	6,63,38,897	4,422,593	...	4,422,593
35	...	...	...	...	1,58,08,11,693	105,387,446	...	105,387,446
36	73,28,474	1,11,228	11,687	6,603	1,86,27,80,399	124,185,360	108,324,489	232,509,849
37	2,76,77,645	—8,13,350	—23,04,389	—4,16,222	4,75,75,42,947	317,169,530	108,324,489	425,494,019
38	...	...	...	...	...	...	6,599,945	6,599,945
39	...	...	...	...	7,97,25,000	5,315,000	...	5,315,000
40	19,56,14,958	8,08,35,040	7,30,57,376	2,99,29,854	10,09,42,80,663	672,952,044	293,232,580	966,184,624
41	1,70,17,656	37,99,051	1,29,46,229	28,34,422	22,93,77,662	15,325,177	16,625,416	31,950,593
42	21,26,32,614	8,46,34,091	8,60,03,605	3,27,64,276	10,32,41,58,325	688,277,221	309,857,996	998,135,217

No. 95.—ACCOUNT of the Aggregate of Balance of Public Money in the Treasuries of India 1918-1919, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	No. of Item.
		Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure	3	88,18,55,702	9,87,23,037	12,32,35,097	8,50,28,895	10,16,27,909	8,31,51,702	1
Add—Provincial Surpluses transferred to Deposits	3	...	9,20,121	48,73,587	4,35,872	7,32,237	36,43,564	2
Deduct—Provincial Deficits charged to Deposits	3	...	...	...	...	...	...	3
TOTAL		88,18,55,702	9,96,43,158	12,81,08,684	8,54,64,767	10,23,60,146	8,67,95,266	4
Railway, Irrigation and other Capital not charged to Revenue—								
Outlay on Irrigation Works	73	...	5,69,356	−2,46,384	...	5,82,487	11,56,714	5
Outlay on State Railways	73	6,38,80,361	...	...	...	...	...	6
Initial Expenditure on New Capital at Delhi	80	42,66,828	...	...	...	...	...	7
India's Financial Contribution to the War	...		...	...	...	...		8
Outlay of Railway Companies—Payments for Capital Outlay	...	—1,68,40,886	...	...	...	...	...	9
Raised and deposited by Railway Companies—Payments for discharge of debentures	79		...	...	...	...	...	10
Permanent Debt discharged—								
Sterling Debt—								
Liability for British 5 per cent War Loan (1929-47)	...	...	...	...	...	...	...	11
India Bonds	82	...	...	...	...	...	...	12
India 4 per cent. stock	...	...	...	...	...	...	...	13
Rupee Debt—								
5 per cent. War Loan (1929-47)	82	20,28,100	...	...	...	...	...	14
4 p. c. Loans	82	(a) 12,56,700	...	...	...	...	...	15
3½ p. c. „	82	(b) 11,58,877	...	...	...	...	...	16
3 p. c. „	82	(c) 1,89,600	...	...	...	...	...	17
Provincial Debentures	82	−100	...	...	...	...	...	18
TOTAL		46,33,177	...	...	...	...	...	19
Temporary Debt discharged		1,08,76,73,898	...	...	...	...	...	20
Unfunded Debt—								
Special Loans	82A	...	...	...	...	62,507	...	21
Deposits of Service Funds	82B	12,65,736	19,100	2,26,026	...	...	...	22
Post Office Cash Certificates	84	3,35,16,647	...	...	...	...	...	23
Savings Bank Deposits	85	12,90,91,715	6,13,371	6,70,837	6,55,337	4,09,944	3,86,922	24
TOTAL		15,88,74,098	6,32,471	8,96,863	6,55,337	4,72,451	3,86,922	25
Deposits and Advances not bearing Interest—								
Balances of Provincial Allotments	72	...	...	...	...	...	...	26
Deposits of Local Funds	86	13,10,278	2,57,61,008	1,41,30,030	1,21,79,310	1,70,02,409	1,22,40,211	27
Gold Standard Reserve	82	...	...	...	...	...	...	28
Paper Currency Reserve	...	...	...	...	...	...	...	29
Consols Depreciation Fund	...	...	...	...	...	...	...	30
Depreciation Fund for War Loan (1929-47)	...	16,44,143	...	...	...	...	...	31
Special Reserve	...		...	...	...	...	...	32
Deposit Account with the United States of America	88B	55,14,43,531	...	...	...	...	...	33
Departmental and Judicial Deposits	88C	23,97,73,817	4,63,11,466	7,17,23,958	9,03,03,897	5,73,26,491	4,63,39,181	34
Advances	89	11,94,40,750	96,21,763	2,71,02,836	21,93,034	56,60,962	1,72,00,594	35
Suspense Accounts	97	30,19,22,795	1,417	9,08,037	1,44,553	3,38,515	44,608	36
Miscellaneous	98	3,82,729	...	...	...	...	...	37
TOTAL	99	1,21,59,18,043	8,16,95,654	11,38,64,361	10,48,20,794	8,03,28,377	7,58,24,594	38
Loans and Advances by Imperial Government	90	1,11,47,330	9,30,000	17,00,000	...	...	3,44,240	39
Loans and Advances by Provincial Governments	90A	...	11,72,401	85,70,455	8,57,419	1,74,31,599	11,13,138	40
Loans to Local Boards for Railway construction	91	...	...	...	...	...	...	41
Remittances—								
Inland Money Orders	100	79,97,17,633	...	...	...	...	...	42
Other Local Remittance	100	59,71,84,159	1,44,54,739	−59,39,79,603	18,41,81,211	−12,67,97,353	−17,14,91,521	43
Other Departmental Accounts	100	16,89,04,302	−2,46,29,042	74,88,858	−59,31,926	−5,08,91,700	−5,31,50,040	44
Net Payments into Civil Treasuries by—Railways	100	31,02,30,740	...	−2,894	−4,704	−1,06,836	...	45
Net Issues from Civil Treasuries to—Posts and Telegraphs	100	3,55,30,185	2,33,21,280	3,58,84,536	−2,68,25,621	2,76,57,180	2,15,82,791	46
Marine	100	42,42,964	2,42,594	4,33,04,062	2,30,77,311	−1,914	1,460	47
Military Works	100	66,20,243	27,55,121	1,87,61,842	2,24,010	69,43,138	2,90,77,275	48
Military	100	45,71,04,350	7,61,13,567	58,03,46,628	90,49,550	17,43,25,349	24,53,42,151	49
Remittance Account between England and India	103	2,20,46,35,555	25,96,707	6,50,00,528	2,16,76,781	6,951	69,221	50
TOTAL		4,58,41,70,131	9,47,64,966	15,68,03,957	20,54,46,612	3,11,34,815	6,64,31,337	51
Secretary of State's Bills paid	93	−9,28,34,726	5,03,59,156	6,3,71,606	...	...	...	52
Sterling Bills on London paid	...	..	...	...	...	...	...	53
Total Disbursements		7,91,22,43,956	32,97,67,162	57,50,70,042	39,72,44,929	23,23,59,875	23,20,52,211	54
Closing Balance	94	8,77,12,626	4,17,50,038	7,10,81,503	49,00,873	1,62,40,662	76,99,862	55
GRAND TOTAL		7,99,99,56,582	37,15,17,200	64 61,51,545	40,21,45,802	24,86,00,537	23,97,52,073	56

(a) Includes Rs. 56,700 on account of the conversion of 4 per cent.
(b) Includes Rs. 11,58,750 due to conversion of 3½ per cent. loan into
(c) Do. 1,89,600 due to conversion of 3 per cent. loan into

on the 31st March 1919; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1919—*concld.*

No. of Item.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	GRAND TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	£	£	£
1	6,67,61,334	3,84,03,133	3,94,73,446	1,72,82,648	1,53,55,42,903	102,369,527	23,629,495	125,999,022
2	36,86,945	11,85,930	...	16,81,066	1,71,59,322	1,143,955	...	1,143,955
3	...	...	*9,72,354*	...	*9,72,354*	*64 824*	...	*64,824*
4	7,04,48,279	3,95,89,063	3,85,01,092	1,89,63,714	1,55,17,29,871	103,448,658	23,629,495	127,078,153
5	3,69,076	—4,415	11,05,790	...	35,32,624	235,508	1,213	236,722
6	...	...	...	...	6,33,80,361	4,225,357	632,142	4,857,499
7	...	...	...	...	42,66,828	284,455	1,338	285,793
8	...	...	...	...	...	...	...	...
9	...	...	...	...	—1,68,40,886	—1,122,725	582,295	—540,430
10	...	...	...	...	..	...	1,531,900	1,531,900
11	...	...	...	...	...	...	33,415,000	33,415,000
12	...	...	...	...	...	...	500,000	500,000
13	...	...	...	...	20,28,100	135,207	...	135,207
14	...	...	...	...	12,56,700	83,780	...	83,780
15	...	...	...	...	11,58,877	77,258	...	77,258
16	...	...	...	...	1,89,600	12,640	...	12,640
17	...	...	...	...	—100	—7	...	—7
18	...	...	...	...	...	...	...	...
19	...	...	...	...	46,33,177	308,878	33,915,000	34,223,878
20	...	...	.	...	1,08,76,73,898	72,511,593	...	72,511,593
21	...	...	...	...	62,507	4,167	...	4,167
22	...	...	...	...	15,10,862	100,724	...	100,724
23	...	...	...	...	3,85,16,647	2,567,776	...	2,567,776
24	3,40,222	2,92,572	3,56,025	87,989	13,29,04,934	8,860,329	...	8,860,329
25	3,40,222	2,92,572	3,56,025	87,989	17,29,94,950	11,532,996	...	11,532,996
26	...		9,72,354	..	9,72,354	64,824	...	64,824
27	33,00,602	1,04,97,399	70,11,429	22,00,855	11,06,33,531	7,375,569	...	7,375,569
28	...	...	...	...	...	...	32,413,801	32,413,801
29	...	...	...	...	...	...	115,583,459	115,583,459
30	...	...	...	...	...	...	755,548	755,548
31	...	...	...	...	16,44,143	109,609		109,609
32	...	...	...	...	...	...	9,737,634	9,737,634
33	...	...	..	...	55,14,43,531	36,762,902	...	36,762,902
34	3,18,03,146	1,89,98,883	1,57,41,507	34,03,832	62,17,26,178	41,448,412	...	41,448,412
35	58,95,739	10,62,035	57,72,447	6,52,888	19,46,03,048	12,973,536	3,241,920	16,215,456
36	1,37,664	43,255	38,998	8,483	30,35,88,325	20,239,222	...	20,239,222
37	...	...	...	...	3,82,729	25,515	595,772	621,287
38	4,61,37,151	3,06,01,572	2,95,36,735	62,66,058	1,78,49,93,839	118,999,589	162,328,134	281,327,723
39	...	...	...	...	1,41,21,570	941,438	...	941,438
40	20,99,808	3,65,311	24,11,198	32,868	3,41 04,197	2,273,613	...	2,273,613
41	...	...	...	...	...	...	...	...
42	...	...	...	...	79,97,17,633	53,314,509	...	53,314,509
43	7,95,50,791	69,40,757	36,79,546	87,56,611	24,79,337	165,289	...	165,289
44	—76,97,226	—1,81,29,994	—1,21,77,656	20,16,656	8,02,232	53,482	...	53,482
45	...	—5,642	...	51,922	31,01,62,586	20,677,506	...	20,677,506
46	—4,06,02,970	1,24,13,556	—1,04,28,235	—1,01,19,168	6,84,13,534	4,560,902	...	4,560,902
47	27,74,947	94,006	2,286	—94,587	7,36,43,129	4,909,542	...	4,909,542
48	6,26,794	88,356	14,61,298	62,621	6,66,20,698	4,441,380	...	4,441,380
49	4,37,47,815	73,84,475	2,13,52,325	33,52,395	1,61,31,18,605	107,874,574	...	107,874,574
50	16,65,799	15,47,547	1,00,591	556	2,29,72,10,236	153,147,349	67,385,652	220,533,001
51	8,00,65,950	1,03,33,061	39,90,155	40,27,006	5,23,71,67,990	349,144,533	67,385,652	416,530,185
52	...	...	...	...	12,28,96,036	8,193,069	...	8,193,069
53	...	...	...	...	...	...	5,135,000	5,135,000
54	19,94,60,486	8,11,77,164	7,59,00,995	2,93,77,635	10,06,46,54,455	670,976,963	295,142,169	966,119,132
55	1,31,72,128	34,56,927	1,01,02,610	33,86,641	25,95,03,870	17,300,258	14,715,827	32,016,085
56	21,26,32,614	8,46,34,091	8,60,03,605	3,27,64,276	10,32,41,58,325	688,277,221	309,857,996	998,135,217

Canversion Loan into 5 per cent. War Loan, 1929-47.
5 per cent. War Loan, 1929-47.
3½ per cent. loan and 5 per cent. War Loan.

No. 96.—ACCOUNT of APPROPRIATION for REDUCTION of DEBT for the Year ended 31st March 1919.

	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.	Total Converted into £ at R15=£1.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	£
Appropriation for Reduction of Debt	56,85,032	...	...	...	...	...	...	...	...	...	...	56,85,032	3,79,003

No. 97.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE for the Year ended 31st March 1919.

Receipts.	India, General.	N.-W. Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ADVANCES—												
Civil Advances	2,20,89,777	3,35,826	13,05,360	72,94,262	7,33,068	30,25,663	6,63,156	22,72,003	2,02,534	28,74,395	1,36,843	4,09,32,887
Advances for Rest Camps	...	472	...	...	...	5,164	3,828	...	...	...	...	9,464
Special Advances	2,35,300	...	6,38,932	...	1,68,399	99,158	20,894	...	4,71,268	1,298	20,627	16,55,876
Forest Advances	4,81,443	2,09,526	24,73,450	44,43,682	5,91,465	20,56,669	22,07,159	33,70,650	2,41,241	26,35,805	4,70,326	1,91,81,416
Credits on behalf of His Majesty's Treasury	33,47,091	...	...	...	...	...	...	...	...	...	...	33,47,091
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	8,69,482	2,50,668	...	...	6,607	...	...	...	61	11,26,818
Salt and Excise Advances	...	...	14,452	17,520	...	...	...	...	...	1,669	...	33,641
Opium Advances	...	...	...	...	...	36,539	...	...	...	...	...	36,539
Stock Account—Opium	...	...	4,446	34,68,280	...	...	...	...	...	...	...	34,72,726
Do. —Ganja	5,660	...	...	...	...	...	...	...	15,738	...	...	21,398
Advances Recoverable, Posts and Telegraphs	44,07,213	...	...	...	...	...	...	...	...	...	...	44,07,213
Advances Recoverable, Marine	4,49,25,732	...	...	...	...	...	...	...	...	...	...	4,49,25,732
Advances Recoverable, Military (Net)	(a)3,48,689	...	...	...	...	...	...	...	...	...	...	3,48,689
Stock Account—Grain Depôt	...	...	...	...	...	...	...	...	...	...	...	...
Do. Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
Advances Recoverable, Public Works	...	4,625	...	...	22,632	...	2,28,933	270	8,029	...	...	2,64,489
PERMANENT ADVANCES—												
Permanent Advances, Civil	13,322	40	13,245	61,565	7,695	48,411	2,610	24,669	26,819	54,104	2,838	2,55,318
Ditto Posts and Telegraphs	225	...	...	...	...	...	...	...	...	...	...	225
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Colonial Govt., Ceylon	20,32,572	...	...	...	...	...	...	...	...	...	...	20.32,572
Ditto ditto Mauritius	7,02,286	...	...	...	...	...	...	...	...	...	...	7,02,286

Ditto ditto, Straits Settlements	25,57,732	...	...	...	...	...	...	...	...	...	..	25,57,732
Ditto ditto, Hong-Kong	77,523	...	...	...	...	...	...	...	...	...	...	77,523
Ditto ditto, Federated Malay States	14,25,102	...	...	...	...	...	...	...	...	...	...	14,25,102
Ditto ditto, Kedah State	1,262	...	...	...	...	...	...	...	...	...	...	1,262
Account Current with Indian States—												
Civil	8,40,238	...	42,49,104	2,94,065	2,37,636	...	1,22,29,773	...	...	...	...	1,78,50,916
Posts and Telegraphs	2,35,85,435	...	...	...	...	...	...	...	...	...	...	2,35,85,435
Charges on account of Quarantine Officers recoverable from Persian Government	26,104	...	...	...	...	...	...	...	...	...	...	26,104
COINAGE ACCOUNTS—												
Mint Certificates	...	...	...	1,38,84,910	...	...	...	...	...	...	...	1,38,84,910
Small Coin Depôt Balances (Net)	2,78,286	...	...	...	...	4,09,827	...	35,039	...	...	75,923	7,99,075
Bullion Advances for Coinage (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Bronze Coinage Accounts (Net)	1,75,432	...	...	1,61,736	...	...	...	...	...	...	...	3,37,168
Nickel Coinage Accounts (Net)	...	...	...	7,84,787	...	...	...	...	...	...	...	7,84,787
Profit on Rupee Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	...
Currency silver in process of coinage (Net)	...	...	...	55,28,461	...	...	...	...	...	...	...	55,28,461
TOTAL INDIA . R	10,75,56,524	5,50,489	95,68,471	3,61,89,936	17,60,895	56,81,431	1,53,62,960	57,02,631	9,65,629	55,67,271	7,06,618	18,96,12,855

Total Receipts in India converted into £ at Rs. 15 = £1 . £ 12,640,857

ENGLAND—

Repayment of Advances—

Repayment by the War Office :—Expenditure in England in connection with Expeditionary Forces and other War Services	2,112,479	
Stores supplied on Contracts transferred to the War Office	70,770	
		2,183,249
Repayment by the Imperial Government of Expenditure in England in connection with		
Stores taken over by the War office	1,520	
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	1,306	
Pay of Second Lieutenants on appointment to the Indian Army	11,000	
Pay of Indian Army Officers lent for duty under the Admiralty	46	
Moiety of expenditure in England in connection with		
Defence Works at Aden	9,305	
South Persia Military Police	7,293	
Persian Gulf Radio Offices	127	
Portion of advances for the purposes of the Persian Government	28,095	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	14,887	
Expenditure in connection with the Indian Soldiers' Fund	361	68,940
		2,252,189
TOTAL . £		14,893,046

	Rs.
(a) Peshawar Division	76,036
Rawal Pindi	1,41,999
Mhow	91,125
Lucknow	11,710
Burma	27,819
	3,48,889

No. 97.—ACCOUNT of Repayment of Advances and Advances Repayable, for the Year ended 31st March 1919—*continued.*

	India, General	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Disbursements.												
ADVANCES—												
Civil Advances	2,25,58,557	3,33,083	13,22,601	79,10,887	10,78,080	31,00,652	11,04,960	25,01,211	1,95,599	29,62,663	1,69,602	4,32,37,955
Advances for Rest Camps	...	...	...	...	...	2,584	3,276	...	...	...	...	5,860
Special Advances	2,56,831	...	6,81,717	...	1,01,196	1,83,140	20,711	...	4,53,484	1,2783	12,210	17,10,567
Forest Advances	5,71,390	2,27,079	24,79,745	47,91,898	5,92,737	20,32,589	23,31,037	33,85,810	2,39,035	27,70,677	4,68,677	1,98,91,274
Credits on behalf of His Majesty's Treasury	26,20,000	...	...	...	...	...	...	...	...	...	...	26,20,000
REVENUE ADVANCES—												
Advances for Survey Operations	...	...	8,85,498	4,64,609	...	...	22,774	...	...	...	250	13,73,131
Salt and Excise Advances	...	...	18,934	34,523	...	...	...	...	...	336	...	53,793
Opium Advances	...	...	...	...	...	2,12,226	...	...	...	...	...	2,12,226
Stock Account—Opium	...	...	4,342	34,68,280	...	...	...	...	...	...	...	34,72,622
Do. —Ganja	4,263	...	...	...	...	...	...	...	5,159	...	...	9,4 5
Do. —Grain Depôt	...	...	...	4,651	...	...	...	...	...	...	...	4,651
Do. —Agriculture	...	...	...	...	...	...	...	...	...	...	...	...
Advances. Recoverable, Posts and Telegraphs	41,92,443	...	...	...	...	...	...	...	...	...	...	41,92,443
Ditto, Marine	4,37,65,689	...	...	...	...	...	...	...	...	...	...	4,37,65,689
Ditto, Military (Net)	(a)19,15,740	...	...	...	...	...	...	...	...	...	...	19,15,740
Advance Recoverable, Public Works	...	3,798	...	...	...	...	2,49,434	15	12,061	...	164	2,65,472
Advances on behalf of the Government of Mauritius	...	...	...	...	...	...	...	...	...	...	...	...
PERMANENT ADVANCES—												
Permanent Advances, Civil	14,301	21,345	14,924	1,12,472	6,486	1,29,771	4,020	2,703	3,084	37,493	1,925	3,54,524
Ditto, Posts and Telegraphs	15,479	...	...	...	...	...	...	...	...	...	...	15,479
ACCOUNTS WITH FOREIGN STATES—												
H.M.'s Colonial Government, Ceylon	34,69,790	...	...	...	...	...	...	...	...	...	...	34,69,790
Ditto ditto, Mauritius	2,87,355	...	...	...	...	...	...	...	...	...	...	2,87,355
Ditto ditto, Straits Settlements	18,35,785	...	...	...	...	...	...	...	...	...	...	18,35,785
Ditto ditto, Hong-Kong	87,864	...	...	...	...	...	...	...	...	...	...	87,864
Ditto ditto, Federated Malay States	9,20,403	...	...	...	...	...	...	...	...	...	...	9,20,403
Ditto ditto, Kedah State	1,262	...	...	...	...	...	...	...	...	...	...	1,262
ACCOUNT CURRENT WITH INDIAN STATES—												
Civil	9,98,032	...	40,31,792	2,58,022	4,14,535	...	1,26,54,232	...	...	...	...	1,83,56,613
Posts and Telegraphs	2,38,69,247	...	...	...	...	...	...	...	...	...	...	2,38,69,247
Charges on account of Quarantine Officers recoverable from Persian Government	18,146	...	...	...	...	...	...	...	...	...	...	18,146

COINAGE ACCOUNTS—												
Mint certificates	...	...	...	10,56,388	...	...	...	...	...	...	...	10,56,388
Nickel Coinage Account (Net)	3,62,809	...	...	...	...	...	...	...	...	...	...	3,62,809
Bronze Coinage Account (Net)	...	...	...	...	...	...	...	...	...	...	...	..
Bullion advances for coinage (Net)	79,63,362	...	...	88,93,306	...	...	...	...	..	...	...	1,68,56,668
Small coin depôt balances (Net)	...	...	1,82,210	1,07,800	...	...	2,24,245	...	1,53,620	...	...	6,67,875
Currency Silver in process of Coinage (Net)	37,12,002	...	...	...	...	...	...	...	...	...	...	37,12,002
TOTAL INDIA R	11,94,40,750	5,85,305	96,21,763	2,71,02,836	21,93,034	56,60,962	1,66,15,289	58,95,739	10,62,035	57,72,447	6,52,888	19,46,03,048

Total Disbursements in India converted into £ at Rs. 15=£1 £ 12,973,536

ENGLAND—

ADVANCES REPAYABLE—

RECOVERABLE FROM THE WAR OFFICE:		
Expenditure in England in connection with Expeditionary Forces and other War Services	2,112,479	
Stores supplied on Contracts transferred to the War Office	73,919	
		2,186,398
RECOVERABLE FROM THE IMPERIAL GOVERNMENT:		
Expenditure in England in connection with		
Pay of Indian Army Officers lent for duty under the Admiralty	824	
Pay of Indian Army Officers lent for duty under the Ministry of Munitions	2,590	
Pay of Second-Lieutenants on appointment to the Indian Army	8,189	
Stores taken over by the War Office	1,640	
Supplies from India to the Ministry of Munitions	509	
War Stores Suspense Account	756,410	
Moiety of expenditure in England in connection with		
South Persia Military Police	546	
Lighting and buoying the Persian Gulf	2,191	
Persian Gulf Radio Offices	1,223	
Advances for the purposes of the Persian Government	264,381	
Suez Canal dues of Transports conveying the Australian and New Zealand Contingents	16,598	
Expenditure in connection with the Indian Soldiers' Fund	421	
		1,055,522
		3,241,920
TOTAL £.		16,215,456

	R
(a) Lahore Division	23,940
Quetta "	13,973
Poona "	1,81,536
Meerut "	92,285
Secunderabad "	2,25,686
Military Supply Accounts	2,85,049
Non-military Pay and Pension Accounts	73,726
Central War Accounts	10,19,585
	19,15,740

No. 98.—SUSPENSE ACCOUNTS for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
Receipts—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	...	...	523	...	...	22,750	18,074	1,20,628	...	...	...	1,61,975
English Stores Suspense Account	...	...	8,807	...	4,155	...	149	18	...	...	...	13,129
National Health Insurance Stamps	9,56,645	...	...	...	...	...	...	...	...	...	...	9,56,645
Australian Wheat Account	...	...	...	20,65,000	...	...	...	...	...	...	...	20,65,000
Suspense Accennt Posts and Telegraphs	19,021	...	...	...	...	...	...	...	...	...	...	19,021
Distillery deposits of Indian Units	...	...	...	...	...	...	...	...	...	11,261	...	11,261
Recoveries of service Payments	...	..	1,050	...	33	...	...	...	...	...	...	1,083
CHEQUES AND BILLS—												
Pre-audit Cheques	1,72,544	...	2,41,926	73,247	63,454	...	39,223	49,134	...	...	...	6,39,528
Departmental Cheques	...	...	1,417	79,756	6,125	...	...	...	...	...	106	87,404
Delhi Audit Officer's Cheques Issued	13,837	...	...	...	...	...	...	...	...	...	...	13,837
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	...	...	5,754	...	...	...	72,184	...	27,627	...	...	1,05,565
Military Do.	(a)2,34,443	...	...	...	...	...	...	...	...	...	...	2,34,443
Marine Do.	26,494	...	...	...	...	...	...	...	...	...	...	26,494
Postal and Telegraph Departmental Balances	86,127	...	...	...	...	...	...	...	...	...	...	86,127
RAILWAY CASH BALANCES—												
Railway Capital	25,681	...	...	...	...	...	...	...	...	...	...	25,681
Do. Revenue	17,03,456	...	...	...	...	...	...	...		...	2,941	17,06,397
Total Receipts in India . Rs.	32,33,248	...	2,59,477	22,18,003	73,767	22,750	1,29,630	1,69,780	27,627	11,261	3,047	61,53,590

Total Receipts in India converted into £ at Rs. 15=£1 . £410,239

Disbursements—												
SUSPENSE ACCOUNTS—												
Suspense Account, Civil	11,83,581	26,308	...	1,72,659	1,35,057	...	...	...	43,255	11,786	5,688	15,78,334
English Stores Suspense Account	...	...	...	13,463	...	2,720	...	...	...	...	...	16,183
Suspense Account, Central War Accounts	25,74,79,211	...	...	...	...	...	...	...	...	...	...	25,74,79,211
Suspense Account, Savings Bank Investment, Posts and Telegraph.	83,755	...	...	...	...	...	...	...	...	...	...	83,755
Securities of Railway Coy.'s Provident Fund	3,37,22,470	...	...	...	...	...	...	...	...	...	...	3,37,22,470
Recoveries of Service Payments	...	...	...	...	...	...	...	...	...	20	...	20
CHEQUES AND BILLS—												
Pre-audit Cheques	...	...	...	...	...	1,593	...	...	...	15,099	...	16,692
Viceroy's Tour Cheques	5,602	...	...	...	...	...	...	...	...	...	...	5,602
Bill Payable	...	...	1,417	...	...	...	...	...	...	...	...	1,417
DEPARTMENTAL ACCOUNTS—												
Civil Departmental Balances	6,38,118	18,300	...	7,21,915	9,496	3,34,202	...	1,37,664	...	12,093	2,795	18,74,583
Military Do.	(b)87,78,735	...	...	...	...	...	...	...	...	...	...	87,78,735
Military Works Do.	31,323	...	...	...	...	...	...	...	...	...	...	31,323
Total Disbursements in India . Rs.	30,19,22,795	44,608	1,417	9,08,037	1,44,553	3,38,515	...	1,37,664	43,255	38,998	8,483	30,35,88,325

Total Disbursements in India converted into £ at Rs. 15=£1 . = £20,239,222

(a) Military 1st (Peshawar) Division 40,788
Do. 7th (Meerut) do. . 56,515
Do. 9th (Secunderabad) . 1,25,369
Do. Supply Accounts do. . 11,771
2,34,443

(b) Military 2nd (Rawalpindi) Division . 93,475
Do. 3rd (Lahore) do. . 22,990
Do. 4th (Quetta) do. . 56,795
Do. 5th Mhow do. . 92,583
Do. 6th (Poona) do. . 1,47,448
Do. 8th (Lucknow) do. . 59,721
Do. Burma Division . . 34,294
Central War Accounts . . 80,90,315
Non-Military Pay and Pension Accounts 1,81,114
87,78,735

No. 99.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS ADVANCES, ETC., for the Year ended 31st March 1919.

	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Receipts.	R	R	R	R	R	R	R	R	R	R	R	R
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,63,566	...	...	...	...	...	...	...	...	...	...	3,63,566
Government Account	32,00,027	...	...	...	...	...	...	...	...	...	...	32,00,027
London Bills Exchange	4,76,997	...	2,39,987	5,89,874	...	...	...	...	...	...	...	13,06,858
Total Receipts in India Rs.	40,40,590	...	2,39,987	5,89,874	...	...	...	...	...	...	...	48,70,451
Total Receipts in India converted into £ at Rs. 15 = £1 . £												324,696

	£	£
ENGLAND:—		
Enemy Ships employed under the control of the India Office		851,053
War 1914:—		
Burma War Fund:		
Discount on British Treasury Bills maturing	5,537	
British Treasury Bills maturing	343,469	
		349,006
Gift for war purposes by Sir Sassoon David	2,000	
Sundry items	5,601	
Ottoman Public Debt:		7,601
Dividend on Exchequer Bonds		1,426
Receipt in respect of the Currie Scholarship		35
Receipt in respect of the Norman Memorial Fund		17
Passages of Indian Students		938
		1,210,076
Total Receipts . £		1,534,772

Disbursements.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund	3,64,754	...	...	...	...	...	...	...	...	...	...	364,754
Government Account	17,975	...	...	...	...	...	...	...	...	...	...	17,975
Total Disbursements in India . Rs.	3,82,729	...	...	...	...	...	...	...	...	...	...	3,82,729
Total Disbursements in India converted into £ at Rs. 15 = £1 . £												25,515

	£	£
ENGLAND:—		
Enemy Ships employed under the control of the India Office		237,444
War 1914:—		
Burma War Fund:		
Payments to various Societies	11,500	
Investment in British Treasury Bills	338,127	
		349,627
Payment to the Indian Soldiers' Fund of the gift by Sir Sassoon David	2,000	
Sundry items	4,241	
Ottoman Public Debt, Deposit:		6,241
Investment in £1,500 Exchequer Bonds, 5 per cent. (1919)		1,512
Payment in respect of the Norman Memorial Fund		25
Passages of Indian Students		923
		595,772
Total Disbursements .		621,287

No. 100.—ABSTRACT ACCOUNT of REMITTANCES during the year ended 31st March 1919.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.													
MONEY ORDERS	80,00,52,740	...	80,00,52,740	...	...	...	...	...	...	...	...	...	80,00,52,740
OTHER DEPARTMENTAL ACCOUNTS—													
Transfers between Indian Postal and Telegraph Department and Indo-European Telegraphs	15,72,866	15,66,829	6,037	...	...	...	...	...	...	...	...	...	6,037
Accounts Current between Marine and Military	4,99,201	4,99,201	...	...	...	...	...	...	...	...	...	...	...
Transfers between Public Works Officers	67,89,984	67,89,984	...	...	...	...	...	...	...	...	...	...	...
TOTAL	88,62,051	88,56,014	6,037	...	...	...	...	...	...	...	...	...	6,037
NET RECEIPTS BY CIVIL TREASURIES FROM RAILWAYS—													
Accounts Current between Civil and Railway, Civil Accounts	75,80,21,405	44,77,79,522	6,27,99,614	5,12,01,521	8,75,58,763	2,49,22,434	2,76,62,729	3,94,11,130	2,03,49,171	*—9,24,578*	*—23,16,076*	*—4,32,825*	31,02,41,383
NET RECEIPTS FROM CIVIL TREASURIES BY POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Posts and Telegraphs Accounts	51,77,03,517	44,93,73,099	6,83,30,418	...	...	...	...	...	...	...	...	...	6,83,30,418
Accounts Current between Civil and Marine, Marine Accounts	11,72,62,248	4,82,81,368	6,89,80,880	...	...	...	...	...	...	...	...	...	6,89,80,880
Accounts Current between Civil and Military Works, Military Works Accounts	7,45,23,210	81,84,313	6,63,38,897	...	...	...	...	...	...	...	...	...	6,63,38,897
Accounts Current between Civil and Military, Military Accounts	1,72,49,67,452	14,41,55,759	1,58,08,11,693	...	...	...	...	...	...	...	...	...	1,58,08,11,693
TOTAL	2,43,44,56,427	64,99,94,539	1,78,44,61,888	...	...	...	...	...	...	...	...	...	1,78,44,61,888
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,86,27,80,399	...	1,81,49,28,442	2,35,320	3,76,15,434	24,42,614	55,706	44,891	73,28,474	1,11,228	11,687	6,603	1,86,27,80,399

Disbursements.													
MONEY ORDERS	...	79,97,17,633	79,97,17,633	...	...	...	...	...	...	...	...	...	79,97,17,633
Other Local Remittances	6,69,40,44,827	6,69,65,24,164	59,71,84,159	1,44,54,739	—59,39,79,603	18,41,81,211	—12,67,97,353	—17,14,91,521	7,95,50,791	69,40,757	36,79 546	87,56,611	24,79,337
OTHER DEPARTMENTAL ACCOUNTS—													
Accounts current between Civil and Civil	1,89,18,06,781	1,89,22,87,102	16,85,69,404	—2,46,29042	74,88,858	—59,31,926	—5,08,91,700	—5,81,50,040	—76,97,226	—1,81,29,994	—1,21,77,656	20,29,643	4,80,321
Transfers Railway Department	50,84,04,899	50,84,04,899	12,987	...	...	...	...	...	...	...	...	—12,987	...
Accounts current between Military and Military	1,02,87,19,004	1,02,90,40,915	3,21,911	...	...	...	...	...	...	...	...	...	3,21,911
TOTAL	3,42,89,30,684	3,42,97,32,916	16,89,04,302	—2,46,29,042	74,88,858	—59,31,926	—5,08,91,700	—5,81,50,040	—76,97,226	—1,81,29,994	—1,21,77,656	20,16,656	8,02,232
NET PAYMENTS INTO CIVIL TREASURIES BY RAILWAYS—													
Accounts Current between Civil and Railway, Railway Accounts	44,71,60,577	75,73,23,163	31,02,30,740	...	—2,894	—4,704	—1,06,836	...	...	—5,642	...	51,922	31,01,62,586
NET ISSUES FROM CIVIL TREASURIES TO POSTAL AND TELEGRAPH, MARINE, MILITARY WORKS AND MILITARY—													
Accounts Current between Civil and Posts and Telegraphs, Civil Accounts	44,92,81,794	51,76,95,328	3,55,30,185	2,33,21,280	3,58,84,536	—2,68,25,621	2,76,57,180	2,15,82,791	—4,06,02,970	1,24,13,556	—1,04,28,235	—1,01,19,168	6,84,13,534
Accounts Current between Civil and Marine, Civil Accounts	4,76,77,104	12,13,20,233	42,42,964	2,42,594	4,33,04,062	2,30,77,311	—1,914	1,460	27,74,947	94,0[illegible]6	2,286	—94,587	7,36,43,[illegible]29
Accounts Current between Civil and Military Works, Civil Accounts	93,81,964	7,60,02,662	66,20,243	27,55,121	1, 87,61,842	2,24,010	69,43,138	2,90,77,275	6,26,794	88,356	14,61, [illegible]	62,621	6,06,20,698
Accounts Current between Civil and Military, Civil Accounts	15,73,45,314	1,77,54,63,919	45,71,04,350	7,61,13,567	58,03,46,628	90,49,550	17,43,25,349	24,53,42,151	4,37,47,815	73,84,475	2,13,52,	33,52,395	1,61,81,18,005
TOTAL	66,36,86,176	2,49,04,82,142	50,34,97,742	10,24,32,562	67,82,97,068	55,25,250	20,89,23,753	29,60,03,677	65,46,586	1,99,80,393	1,23,57,674	—67,98,739	1,52,67,95,9[illegible]
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	2,29,72,10,236	2,20,46,35,555	25,06,707	6,50,00,528	2,16,76,781	6,951	69,221	16,65,799	15,47,547	1,90,591	556	2,29,72,10,936

No. 101.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1919.

Abstract.

	Net Receipts + Payments —.
India, General	—59,71,84,159
North-West Frontier Province	+5,34,64,803
Madras	—1,44,54,739
Bombay	+59,39,79,603
Bengal	—18,41,81,211
United Provinces of Agra and Oudh	+12,67,97,353
Punjab	+11,80,26,718
Burma	—7,95,50,791
Bihar and Orissa	—69,40,757
Central Provinces and Berar	—36,79,546
Assam	—87,56,611
Total	—24,79,337
Total converted into £ at R15=£1	—165,289

No. 101—Other Local Remittances during the Year ended 31st March 1919—*contd.*

Details.	India, General.			North-West Frontier Province.			Madras.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant-General or Comptroller—									
Cash Remittances between Treasuries	73,35,84,363	73,35,84,363	...	5,35,37,680	5,35,37,680	...	28,51,43,258	28,51,43,258	...
Forest Remittances	18,80,217	18,89,590	—9,373	5,30,745	5,30,919	—174	77,63,995	77,71,420	—7,425
Customs Remittances	...	...	...	...	...	...	1,01,86,863	1,01,81,565	+5,298
Salt Remittances	...	...	...	...	...	...	2,03,77,973	2,05,15,465	—1,37,492
Post Office Remittances—									
Transfers between Postal and Telegraph Officers	25,51,66,951	25,56,97,485	—5,30,534	...	...	...	...	...	...
Treasury Suspense Account	70,87,68,061	70,84,48,889	+3,19,172	...	...	...	...	...	...
Mint Remittances	1,94,81,725	1,93,97,203	+84,522	...	...	...	...	...	...
Small Coin Depôt Remittances	1,86,45,110	1,86,51,310	—5,200	5,10,400	5,10,400	...	44,26,010	44,28,010	—2,000
Miscellaneous Remittances	29,05,130	28,92,324	+12,806	...	...	...	3,61,022	3,56,572	+4,450
Public Works Remittances	...	...	...	14,69,713	15,27,702	—57,989	1,24,81,346	1,25,83,223	—1,01,877
North-West Frontier Suspense Account	...	...	...	5,45,09,780	9,82,771	+5,35,27,009	...	...	...
Remittances by Bills—									
Supply Bills since April 1873	5,62,840	4,63,475	+99,365	33,50,085	33,54,248	—4,163	37,77,690	37,36,990	+40,700
Foreign Supply Bills	1,92,19,120	1,97,02,397	—4,83,277	96,150	1,03,450	—7,300	1,21,699	1,21,750	—51
Remittance Transfer Receipts since April 1873	18,20,125	1,24,355	—1,04,230	11,49,778	11,29,535	+20,243	64,32,069	65,49,588	—1,17,519
Foreign Remittance Transfer Receipts	1,29,35,929	1,30,16,354	—80,425	7,67,548	7,76,101	—8,553	22,79,644	21,92,561	+87,083
Emigrants' Remittance Receipts	489	53	+436	...	...	...	...	...	...
Remittances adjusted on the Central Books—									
Foreign Remittances	46,61,63,172	1,06,17,03,813	—59,55,40,641	...	4,270	—4,270	3,93,09,700	5,35,35,406	—1,42,25,906
Central Adjusting Account	35,10,11,426	35,19,58,206	—9,46,780	...	...	...	...	...	...
Total	2,59,21,45,658	3,18,93,29,817	—59,71,84,159	11,59,21,879	6,24,57,076	+5,34,64,803	39,20,61,269	40,71,16,008	—1,44,54,739

No. 101—Other Local Remittances during the Year ended 31st March 1919—*contd.*

	Bombay.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*contd.*												
REMITTANCES BETWEEN DISTRICTS—*contd.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—*contd.*												
Cash Remittances between Treasuries	92,41,31,103	92,41,31,103	...	16,65,27,698	16,65,27,698	...	29,80,63,984	29,80,63,984	...	34,97,67,429	34,97,67,429	...
Opium Remittances	...	...	...	...	...	...	1,50,20,695	1,50,19,953	+742	...	...	...
Customs Remittances	5,75,03,585	5,75,03,585	...	8,76,32,158	8,76,32,158	...	...	...	...	...	...	...
Forest Remittances	98,75,243	98,75,242	+1	25,74,447	26,96,645	—1,22,198	1,14,11,780	1,16,17,709	—2,05,929	36,34,700	36,08,378	+26,322
Small Coin Depôt Remittances	77,82,617	78,55,518	—72,901	...	...	...	45,10,690	45,10,690	...	31,25,555	31,25,555	...
Judicial Remittances	...	...	...	13,388	12,350	+1,038	...	...	...	...	...	...
Miscellaneous Remittances	47,75,797	43,85,317	+3,90,480	7,23,243	6,57,438	+65,805	21,34,840	21,42,887	—8,047	255	255	...
P. W. Remittances	2,79,36,595	2,80,83,113	—1,46,518	1,43,89,238	1,43,54,444	+34,794	1,41,23,482	1,46,18,719	—4,95,237	2,53,87,684	2,54,49,172	—61,488
Salt Remittances	2,24,60,995	2,24,60,990	+5	...	...	...	...	...	...	...	...	...
Mint Remittances	1,12,82,168	1,12,81,925	+243	...	...	...	...	...	...	...	...	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	9,82,771	5,45,09,780	—5,35,27,009
REMITTANCES BY BILLS—												
Supply Bills since April 1873	2,77,98,450	2,77,08,664	+89,786	2,12,48,670	2,12,67,370	—18,700	29,29,083	29,19,665	+9,418	67,09,863	66,89,219	+20,644
Foreign Supply Bills	2,02,50,794	2,11,39,156	—8,88,362	89,900	81,900	+8,000	2,04,661	2,00,661	+4,000	2,03,132	2,00,745	+2,387
Remittance Transfer Receipts since April 1873	1,07,82,736	1,06,41,517	+1,41,219	72,53,743	72,23,241	+30,502	64,76,426	65,17,160	—40,734	68,43,331	67,35,509	+1,07,822
Foreign Remittance Transfer Receipts	1,20,02,986	1,18,18,584	+1,84,402	7,67,308	7,48,348	+18,960	53,38,497	53,50,071	—11,574	57,00,484	57,20,113	—19,629
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	63,00,31,937	3,57,50,689	+59,42,81,248	7,03,95,383	25,45,94,795	—18,41,99,412	13,93,21,595	1,17,76,881	+12,75,44,714	19,00,18,882	1,85,41,213	+17,14,77,669
TOTAL	1,76,66,15,006	1,17,26,35,403	+59,39,79,603	37,16,15,176	55,57,96,387	—18,41,81,211	49,95,35,733	37,27,38,380	+12,67,97,353	59,23,74,086	47,43,47,368	+11,80,26,718

No. 101—Other Local Remittances during the Year ended 31st March 1919—*concld.*

	Burma.			Bihar and Orissa.			Central Provinces and Berar.			Assam.		
	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.	Receipts.	Disbursements	Net.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Details—*concld.*												
REMITTANCES BETWEEN DISTRICTS—*concld.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER—*concld.*												
Cash Remittances between Treasuries	8,27,34,020	8,27,34,020	...	5,00,03,074	5,00,03,074	...	1,58,46,967	1,58,46,967	...	3,36,90,399	3,36,90,399	...
Customs Remittances	2,04,84,139	2,04,82,334	+1,805	...	...	...	...	...	...	...	...	...
Forest Remittances	2,83,32,137	2,82,16,282	+1,15,855	11,44,852	11,37,598	+7,254	67,19,680	67,20,590	—910	19,57,840	19,63,190	—5,350
Small Coin Depôt Remittances	20,26,889	20,53,389	—26,500	16,20,460	16,25,460	—5,000	...	...	...	11,66,223	11,66,223	...
Miscellaneous Remittances	...	...	...	12,16,541	11,86,666	+29,875	11,38,571	11,14,083	+24,488	2,53,983	2,61,494	—7,511
Public Works Remittances	1,33,57,694	1,33,60,977	—3,283	77,53,969	78,73,547	—1,19,578	92,80,752	93,28,166	—47,414	30,64,415	31,18,945	—54,530
REMITTANCES BY BILLS—												
Supply Bills since April 1873	91,36,648	91,35,848	+800	34,000	29,000	+5,000	8,05,126	8,05,126	...	2,21,775	2,16,395	+5,380
Foreign Supply Bills	40,887	38,087	+2,800	7,05,418	7,04,968	+450	1,71,167	1,71,167	...	66,82,565	66,88,765	—6,200
Remittance Transfer Receipts since April 1873	79,25,083	74,76,969	+4,48,114	52,03,434	50,45,061	+1,58,373	44,13,843	43,72,380	+41,463	10,67,912	10,15,562	+52,350
Foreign Remittance Transfer Receipts	5,43,113	5,77,162	—34,049	14,50,480	16,08,218	—1,57,738	14,30,415	14,42,569	—12,154	4,85,025	4,92,813	—7,788
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	58,73,273	8,59,29,606	—8,00,56,333	1,62,21,941	2,30,81,334	—68,59,393	1,12,17,100	1,49,02,119	—36,85,019	77,51,850	1,64,84,507	—87,32,657
Central Adjusting Account	...	...	...	...	...	...	...	...	...	1,360	1,665	—305
TOTAL	17,04,53,883	25,00,04,674	—7,95,50,791	8,53,54,169	9,22,94,926	—69,40,757	5,10,24,621	5,47,04,167	—36,79,546	5,63,43,347	6,50,99,958	—87,56,611

No. 102.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1919.

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—													
Account between—													
India and Madras—													
India Accounts . . .	4,01,36,366	6,54,76,174	—2,53,39,308	...	...	...	...	...	...	...	...	...	—6,025
Madras Accounts . .	6,46,45,796	3,93,12,513	...	+2,53,33,283	...	...	...	...	...	...	...	...	
India and Bombay—													
India Accounts . . .	73,40,64,895	74,08,61,508	—67,96,613	...	...	...	...	...	...	...	...	...	—28,131
Bombay Accounts . .	73,56,29,592	72,88,61,110	...	...	+67,68,482	...	...	...	...	...	...	...	
India and Bengal—													
India Accounts . . .	31,02,813	94,73,625	—63,70,812	...	...	...	...	...	...	...	...	...	—69
Bengal Accounts . .	95,05,584	31,34,841	...	...	...	+63,70,743	...	...	...	...	...	...	
India & U. P. of Agra & Oudh—													
India Accounts . . .	1,61,08,092	6,05,78,821	—4,44,70,729	...	...	...	...	...	...	...	...	...	—1,83,202
United Provinces of Agra & Oudh Accounts	6,00,89,805	1,58,02,278	...	...	...	...	+4,42,87,527	...	...	...	...	...	
India and Punjab and N.-W. F.—													
India Accounts . . .	1,90,64,549	6,60,86,284	—4,70,21,735	...	...	...	...	...	...	...	...	...	—457
Punjab and N.-W.F. Accounts	6,53,04,124	1,82,82,846	...	...	...	...	...	+4,70,21,278	...	...	...	...	
India and Burma—													
India Accounts . . .	1,60,05,281	2,43,03,058	—82,97,777	...	...	...	...	...	...	...	...	...	—17,954
Burma Accounts . . .	2,43,22,075	1,60,42,252	...	...	...	...	...	...	+82,79,823	...	...	...	
India and Bihar and Orissa—													
India Accounts . . .	28,46,573	1,87,11,356	—1,58,64,783	...	...	...	...	...	...	...	...	...	—154
Bihar and Orissa Accounts .	1,86,21,055	27,56,426	...	...	...	...	...	...	...	+1,58,64,629	...	...	
India and C. P. and Berar—													
India Accounts . . .	15,64,964	1,19,89,133	—1,04,24,169	...	...	...	...	...	...	...	...	...	—3,897
C. P. and Berar Accounts .	1,19,82,145	15,61,873	...	...	...	...	...	...	...	...	+1,04,20,272	...	
India and Assam—													
India Accounts . .	5,39,142	45,22,620	—39,83,478	...	...	...	...	...	...	...	...	...	—39,999
Assam Accounts . . .	45,24,791	5,81,312	...	...	...	...	...	...	...	...	...	+39,43,479	
Madras and Bombay—													
Madras Accounts . . .	10,13,283	8,76,882	...	+1,36,401	...	...	...	...	...	...	...	...	+1
Bombay Accounts . . .	8,74,423	10,10,823	...	...	—1,36,400	...	...	...	...	...	...	...	
Madras and Bengal—													
Madras Accounts . .	68,204	44,041	...	+24,163	...	...	...	...	...	...	...	...	...
Bengal Accounts . . .	43,254	67,417	...	...	...	—24,163	...	...	...	...	...	...	
Madras and United Provinces of Agra and Oudh—													
Madras Accounts . . .	2,51,095	2,49,072	...	+2,023	...	...	...	...	...	...	...	...	...
U. P. of Agra & O. Accounts	2,50,743	2,52,766	...	...	...	...	—2,023	...	...	...	...	...	
Madras and Punjab and N.-W. F.—													
Madras Accounts . . .	98,384	7,23,014	...	—6,24,630	...	...	...	...	...	...	...	...	—1
Punjab and N.-W.F. Accounts	7,24,974	1,00,345	...	...	...	...	...	+6,24,629	...	...	...	...	

Madras and Burma—													
Madras Accounts . . .	79,254	3,07,058	...	—2,27,804	...	...	...	...	...	...	...	...	...
Burma Accounts . . .	3,07,138	79,334	...	...	...	...	...	...	+2,27,804	...	...	...	
Madras and Bihar and Orissa—													
Madras Accounts . . .	13,484	11,941	...	+1,543	...	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts .	11,676	13,219	...	...	...	...	...	...	...	—1,543	...	...	
Madras and C. P. and Berar—													
Madras Accounts . . .	27,019	30,194	...	—3,175	...	...	...	...	...	...	...	...	...
C. P. and Berar Accounts . .	29,808	26,633	...	...	...	...	...	...	...	...	+3,175	...	
Madras and Assam—													
Madras Accounts . . .	4,362	17,124	...	—12,762	...	...	...	...	...	...	...	...	—1
Assam Accounts . . .	16,789	4,028	...	...	...	...	...	...	...	...	...	+12,761	
Bombay and Bengal—													
Bombay Accounts . . .	58,96,937	6,29,390	...	...	+52,67,547	...	...	...	...	...	...	...	...
Bengal Accounts . . .	6,29,434	58,96,981	...	...	...	—52,67,547	...	...	...	...	...	...	
Bombay and U. P. of Agra and Oudh—													
Bombay Accounts . . .	11,24,260	97,73,510	...	...	—86,49,250	...	...	...	...	...	...	...	—14,006
U. P. of Agra and Oudh Accounts	97,27,121	11,21,877	...	...	...	...	+86,05,244	...	...	...	...	...	
Bombay and Punjab and N.-W. F.—													
Bombay Accounts . . .	22,95,962	1,24,87,678	...	...	—1,01,91,716	...	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts .	1,24,85,814	22,94,098	...	...	...	...	...	+1,01,91,716	...	...	...	...	
Bombay and Burma—													
Bombay Accounts . . .	16,89,519	1,71,739	...	...	+15,17,780	...	...	...	...	...	...	...	...
Burma Accounts . . .	1,68,168	16,85,948	...	...	...	...	...	...	—15,17,780	...	...	...	
Bombay and Bihar and Orissa—													
Bombay Accounts . . .	2,57,524	3,51,340	...	...	—93,816	...	...	...	...	...	...	...	...
Bihar and Orissa Accounts .	3,51,335	2,57,519	...	...	...	...	...	...	...	+93,816	...	...	
Bombay and C. P. and Berar—													
Bombay Accounts . . .	7,32,270	26,84,149	...	...	—19,51,879	...	...	...	...	...	...	...	...
C. P. and Berar Accounts .	26,84,116	7,32,237	...	...	...	...	...	...	...	...	+19,51,879	...	
Bombay and Assam—													
Bombay Accounts . . .	1,06,643	1,26,249	...	...	—19,606	...	...	...	...	...	...	...	...
Assam Accounts . . .	1,26,249	1,06,643	...	...	...	...	...	...	...	...	...	+19,606	
Bengal and U. P. of Agra and Oudh—													
Bengal Accounts . . .	6,24,833	1,59,110	...	...	...	+4,65,723	...	...	...	...	...	...	—1
U. P of Agra and Oudh Accounts	1,57,431	6,23,155	...	...	...	...	—4,65,724	...	...	...	...	...	
Bengal and Punjab and N.-W. F.—													
Bengal Accounts . . .	94,100	4,25,437	...	...	...	—3,31,337	...	...	...	...	...	...	...
Punjab and N.-W. F. Accounts .	4,25,046	93,709	...	...	...	...	...	+3,31,337	...	...	...	...	
Bengal and Burma—													
Bengal Accounts . . .	4,76,178	2,37,285	...	...	...	+2,38,893	...	...	...	...	...	...	—1
Burma Accounts . .	2,33,440	4,72,334	...	...	...	...	...	...	—2,38,894	...	...	...	
Bengal and Bihar and Orissa—													
Bengal Accounts . . .	13,74,918	30,13,942	...	...	...	—16,39,024	...	...	...	...	...	...	—97,129
Bihar and Orissa Accounts .	29,12,319	13,70,424	...	...	...	...	...	...	...	+15,41,895	...	...	
Carried over .	1,87,64,45,649	1,87,68,66,675	—16,85,69,404	+2,46,29,042	—74,88,858	—1,86,712	+5,24,25,024	+5,81,68,960	+67,50,953	+1,74,98,797	+1,23,75,316	+39,75,816	—4,21,026

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*contd.*													
Brought forward	1,87,64,45,649	1,87,68,66,675	—16,85,69,404	+2,46,29,042	—74,88,858	—1,86,712	+5,24,25,024	+5,81,68,960	+67,50,953	+1,74,98,797	+1,23,75,326	+39,75,846	—4,21,026
ACCOUNT BETWEEN—													
Bengal and C. P. and Berar—													
Bengal Accounts	21,931	7,679	...	...	...	+14,252	...	...	...	...	...	...	—1
C. P. and Berar Accounts	6,053	20,306	...	...	...	...	...	...	...	...	—14,253	...	
Bengal and Assam—													
Bengal Accounts	67,23,806	6,19,420	...	...	...	+61,04,386	...	...	...	...	...	...	—36,408
Assam Accounts	5,83,468	67,24,262	...	...	...	...	...	...	...	...	...	—61,40,794	
U. P. of Agra and Oudh and Punjab and N.-W. F.—													
U. P. of Agra and Oudh Accounts	16,12,636	22,37,277	...	...	...	...	—6,24,641	...	...	...	...	...	+662
Punjab and N.-W. F. Accounts	22,33,090	16,07,787	...	...	...	...	...	+6,25,303	...	...	...	...	
U. P. of Agra and Oudh and Burma—													
U. P. of Agra and Oudh Accounts	40,017	2,67,334	...	...	...	...	—2,27,317	...	...	...	...	...	...
Burma Accounts	2,67,334	40,017	...	...	...	...	...	...	+2,27,317	...	...	...	
U. P. of Agra and Oudh and Bihar and Orissa—													
U. P. of Agra and Oudh Accounts	1,92,719	7,00,009	...	...	...	...	—5,07,290	...	...	...	...	...	...
Bihar and Orissa Accounts	6,99,978	1,92,688	...	...	...	...	...	...	...	+5,07,290	...	...	
U. P. of Agra and Oudh and C. P. and Berar—													
U. P. of Agra and Oudh Accounts	4,00,711	4,40,159	...	...	...	...	—39,448	...	...	...	...	...	—11,629
C. P. and Berar Accounts	4,28,428	4,00,609	...	...	...	...	...	...	...	...	+27,819	...	
U. P. of Agra and Oudh and Assam—													
U. P. of Agra and Oudh Accounts	21,558	1,56,186	...	...	...	...	—1,34,628	...	...	...	...	...	...
Assam Accounts	1,56,182	21,554	...	...	...	...	...	...	...	...	...	+1,34,628	

Punjab and N.-W. F. and Burma—														
Punjab and N.-W. F. Accounts	51,649	7,13,217	...	...	...	...	...	−6,61,568	...	...	...	...		
Burma Accounts	7,13,174	51,605	...	...	...	...	...	...	+6,61,569	...	...	...		+1
Punjab and N.-W. F. and Bihar and Orissa—														
Punjab and N.-W. F. Accounts	85,703	85,031	...	...	...	...	...	+672	...	...	...	...		
Bihar and Orissa Accounts	85,212	85,883	...	...	...	...	...	...	...	−671	...	...		+1
Punjab and N.-W. F. and C. P. and Berar—														
Punjab and N.-W. F. Accounts	2,65,366	2,36,466	...	...	...	...	...	+28,900	...	...	...	...		
C. P. and Berar Accounts	2,35,485	2,64,385	...	...	...	...	...	...	...	...	−28,900	...		...
Punjab and N.-W. F. and Assam—														
Punjab and N.-W. F. Accounts	14,560	26,787	...	...	...	...	...	−12,227	...	...	...	...		
Assam Accounts	26,737	14,510	...	...	...	...	...	...	...	...	...	+12,227		...
Burma and Bihar and Orissa—														
Burma Accounts	57,037	10,854	...	...	...	...	...	...	+46,183	...	...	...		
Bihar and Orissa Accounts	26,091	72,275	...	...	...	...	...	...	...	−46,184	...	...		−1
Burma and C. P. and Berar—														
Burma Accounts	19,420	6,066	...	...	...	...	...	...	+13,354	...	...	...		
C. P. and Berar Accounts	6,067	19,420	...	...	...	...	...	...	...	...	−13,353	...		+1
Burma and Assam—														
Burma Accounts	40,030	42,180	...	...	...	...	...	...	−2,150	...	...	...		
Assam Accounts	29,200	38,970	...	...	...	...	...	...	...	...	...	−9,770		−11,920
Bihar and Orissa and C. P. and Berar—														
Bihar and Orissa Accounts	1,83,772	34,183	...	...	...	...	...	...	...	+1,49,589	...	...		
C. P. and Berar Accounts	34,180	1,83,769	...	...	...	...	...	...	...	...	−1,49,589	...		...
Bihar and Orissa and Assam—														
Bihar and Orissa Accounts	39,975	18,802	...	...	...	...	...	...	...	+21,173	...	...		
Assam Accounts	18,857	40,031	...	...	...	...	...	...	...	...	...	−21,174		−1
C. P. and Berar and Assam—														
C. P. and Berar Accounts	10,656	30,050	...	...	...	...	...	...	...	...	−19,394	...		
Assam Accounts	30,050	10,656	...	...	...	...	...	...	...	...	...	+19,394		...
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	1,89,18,06,781	1,89,22,87,102	−16,85,69,404	+2,46,29,042	−74,88,858	+59,31,926	+5,08,91,700	+5,81,50,040	+76,97,226	+1,81,29,994	+1,21,77,656	−20,29,643		−4,80,321

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
1st (Peshawar) Division, and 2nd (Rawalpindi) Division—													
1st (Peshawar) Division . .	67,996	86,336	*—18,340*	...	...	...	...	...	...	...	...	...	...
2nd (Rawalpindi) „ . .	89,552	71,212	+18,340	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 3rd Lahore Division—													
1st (Peshawar) Division . .	57,765	93,941	*—36,176*	...	...	...	...	...	...	...	...	...	*—8*
3rd (Lahore) „ . .	1,07,012	70,844	+36,168	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 4th (Quetta) Division—													
1st (Peshawar) Division . .	20,826	25,392	*—4,566*	...	...	...	...	...	...	...	...	...	...
4th (Quetta) „ . .	34,286	29,720	+4,566	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division and 5th (Mhow) Division—													
1st (Peshawar) Division . .	71,628	22,912	+48,716	...	...	...	...	...	...	...	...	...	+1
5th (Mhow) „ . .	22,410	71,125	*—48,715*	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 6th (Poona) Division—													
1st (Peshawar) Division . .	43,631	56,851	*—13,220*	...	...	...	...	...	...	...	...	...	*—139*
6th (Poona) „ . .	62,890	49,809	+13,081	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 7th (Meerut) Division—													
1st (Peshawar) Division . .	14,908	59,067	*—44,159*	...	...	...	...	...	...	...	...	...	*—1*
7th (Meerut) „ . .	84,701	40,543	+44,158	...	...	...	...	...	...	...	...	...	
1st (Peshawar) Division, and 8th (Lucknow) Division—													
1st (Peshawar) Division . .	16,354	12,052	+4,302	...	...	...	...	...	...	...	...	...	...
8th (Lucknow) „ . .	12,55	16,857	*—4,302*	...	...	...	...	...	...	...	...	...	

1st (Peshawar) Division and 9th Secunderabad Division—														
1st (Peshawar) Division . .	23,785	24,456	*—671*	...	...	...	...	...	...	...	...	...	}	*—1*
9th (Secunderabad) „ . .	25,077	24,407	+670	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Burma Division—														
1st (Peshawar) Division . . .	4,231	3,585	+646	...	...	...	...	...	...	...	...	...	}	+1
Burma „ . .	3,055	3,700	*—645*	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Supply—														
1st (Peshawar) Division . .	3,01,983	1,13,648	+1,88,335	...	...	...	...	...	...	...	...	...	}	+1
Supply	50,228	2,38,562	*—1,88,334*	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Division and Central War Accounts—														
1st (Peshawar) Division . .	88,67,744	2,07,93,362	*—1,19,25,618*	...	...	...	...	...	...	...	...	...	}	*—1,095*
Central War Accounts . .	2,08,11,069	88,86,546	+1,19,24,523	...	...	...	...	...	...	...	...	...		
1st (Peshawar) Divisionand Non-Military Pay and Pension Accounts —														
1st (Peshawar) Division . .	14,251	14,017	+234	...	...	...	...	...	...	...	...	...	}	+631
Non-Military Pay and Pension Accounts.	733	336	+397	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 3rd (Lahore) Division—														
2nd (Rawalpindi) Division	2,57,431	1,32,357	+1,25,074	...	...	...	...	...	...	...	...	...	}	...
3rd (Lahore) „ . .	1,39,341	2,64,415	*—1,25,074*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 4th (Quetta) Division—														
2nd (Rawalpindi) Division .	66,898	1,03,942	*—37,044*	...	...	...	...	...	...	...	...	...	}	+1
4th Quetta) „ .	1,02,993	65,948	+37,045	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 5th (Mhow) Division—														
2nd (Rawalpindi) Division .	1,02,040	47,188	+54,852	...	...	...	...	...	...	...	...	...	}	...
5th (Mhow) „ . .	46,116	1,00,968	*—54,852*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 6th (Poona) Division—														
2nd (Rawalpindi) Division . .	2,03,610	1,90,947	+12,663	...	...	...	...	...	...	...	...	...	}	...
6th (Poona) „ . .	2,20,018	2,32,681	*—12,663*	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 7th (Meerut) Division—														
2nd (Rawalpindi) Division .	1,03,521	1,97,166	*—93,645*	...	...	...	...	...	...	...	...	...	}	...
7th (Meerut) „ . .	1,98,607	1,04,962	+93,645	...	...	...	...	...	...	...	...	...		
2nd (Rawalpindi) Division and 8th (Lucknow) Division—														
2nd (Rawalpindi) Division .	43,678	68,629	*—24,951*	...	...	...	...	...	...	...	...	...	}	...
8th (Lucknow) „ .	72,799	47,848	+24,951	...	...	...	...	...	...	...	...	...		
Carried over .	3,23,65,722	3,23,66,331	*—609*	...	...	...	...	...	...	...	...	...		*—609*

No. 102—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*contd.*													
Brought forward .	3,23,65,722	3,23,66,331	*—609*	...	...	...	...	...	...	...	...	...	*—609*
2nd (Rawalpindi) Division and 9th (Secunderabad) Division—													
2nd (Rawalpindi) Division .	39,334	41,602	*—2,268*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) „ .	40,447	38,179	+2,268	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Burma Division—													
2nd (Rawalpindi) Division .	9,470	8,323	+1,147	...	...	...	...	...	...	...	...	...	...
Burma Division . . .	15,747	16,894	*—1,147*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Supply—													
2nd (Rawalpindi) Division .	3,53,815	2,25,086	+1,28,729	...	...	...	...	...	...	...	...	...	...
Supply	2,23,134	3,51,863	*—1,28,729*	...	...	...	...	...	...	...	...	...	
2nd (Rawalpindi) Division and Central War Accounts—													
2nd (Rawalpindi) Division .	1,59,24,651	5,75,39,603	*—4,16,14,952*	...	...	...	...	...	...	...	...	...	
Central War Accounts . .	5,78,75,344	1,62,59,989	+4,16,15,355	...	...	...	...	...	...	...	...	...	
2nd Rawalpindi Division and Non-Military Pay and Pension Accounts—													
2nd Rawalpindi Division . .	1,485	871	+614	...	...	...	...	...	...	...	...	...	*—631*
Non-Military Pay and Pension Accounts.	318	1,563	*—1,245*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 4th (Quetta) Division—													
3rd (Lahore) Division . .	1,52,867	1,18,424	+34,443	...	...	...	...	...	...	...	...	...	*—1,011*
4th (Quetta) „ . .	79,112	1,14,566	*—35,454*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 5th (Mhow) Division—													
3rd (Lahore) Division . .	1,39,173	94,130	+45,043	...	...	...	...	...	...	...	...	...	*—384*
5th (Mhow) „ . .	90,685	1,36,112	*—45,427*	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 6th (Poona) Division—													
3rd (Lahore) Division . .	1,40,092	1,40,114	*—22*	...	...	...	...	...	...	...	...	...	*—4,569*
6th (Poona) „ . .	1,27,250	1,31,797	*—45,47*	...	...	...	...	...	...	...	...	...	

3rd (Lahore) Division and 7th (Meerut) Division—													
3rd (Lahore) Division . .	1,28,778	1,51,671	—22,893	...	...	...	...	...	...	...	...	...	—31
7th (Meerut) „ . .	1,44,681	1,21,819	+22,862	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 8th (Lucknow) Division—													
3rd (Lahore) Division . .	47,765	46,754	+1,011	...	...	...	...	...	...	...	...	...	+100
8th (Lucknow) „ . .	47,435	48,346	—911	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and 9th (Secunderabad) Division—													
3rd (Lahore) Division . .	96,096	57,030	+39,066	...	...	...	...	...	...	...	...	...	—1
9th (Secunderabad) Division .	51,688	90,755	—39,067	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Burma Division—													
3rd (Lahore) Division . .	27,968	6,767	+21,201	...	...	...	...	...	...	...	...	...	...
Burma Division . .	7,491	28,692	—21,201	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Supply—													
3rd (Lahore) Division . .	5,88,950	10,12,656	—4,23,706	...	...	...	...	...	...	...	...	...	—789
Supply	9,80,198	5,57,281	+4,22,917	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Central War Accounts—													
3rd Lahore) Division . .	1,06,50,943	5,90,74,163	—4,84,23,220	...	...	...	...	...	...	...	...	...	+2,950
Central War Accounts . .	5,92,13,691	1,07,87,521	+4,84,26,170	...	...	...	...	...	...	...	...	...	
3rd (Lahore) Division and Chief Auditor Non-Military Pay and Pension Accounts—													
3rd Lahore Division . .	3,568	10,913	—7,345	...	...	...	...	...	...	...	...	...	+48
Non-Military Pay and Pension Accounts . . .	9,702	2,309	+7,393	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 5th (Mhow) Division—													
4th (Quetta) Division . .	1,56,808	60,286	+96,522	...	...	...	...	...	...	...	...	...	...
5th (Mhow) „ . .	48,467	1,44,989	—96,522	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 6th (Poona) Division—													
4th (Quetta) Division . .	1,22,592	1,16,539	+6,053	...	...	...	...	...	...	...	...	...	—1
6th (Poona) „ . .	1,55,017	1,61,071	—6,054	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 7th (Meerut) Division—													
4th (Quetta) Division . .	1,03,487	55,608	+47,879	...	...	...	...	...	...	...	...	...	—1
7th (Meerut) „ . .	51,850	99,730	—47,880	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and 8th (Lucknow) Division—													
4th (Quetta) Division . .	50,523	32,031	+18,492	...	...	...	...	...	...	...	...	...	+1
8th (Lucknow) „ . .	29,306	47,797	—18,491	...	...	...	...	...	...	...	...	...	
Carried over .	18,02,95,650	18,03,00,175	—4,525	...	...	...	...	...	...	...	...	...	—4,525

No. 102—Details of Accounts between Provinces and Departments during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—contd.													
Brought forward	18,02,95,650	18,03,00,175	*—4,525*	...	...	...	...	...	...	...	...	...	*—4,525*
4th (Quetta) Division and 9th (Secunderabad) Division—													
4th (Quetta) Division	21,372	15,318	+6,054	...	...	...	...	...	...	...	...	...	+1
9th (Secunderbad) Division	14,647	20,700	*—6 053*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Burma Division—													
4th (Quetta) Division	4,886	3,951	+935	...	...	...	...	...	...	...	...	...	...
Burma "	3,243	4,178	*—935*	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Supply—													
4th (Quetta) Division	4,41,373	4,81,233	*—39,860*	...	...	...	...	...	...	...	...	...	+3,478
Supply	2,85,898	2,42,560	+43,338	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Central War Accounts—													
4th (Quetta) Division	1,12,67,169	7,93,52,665	*—6,80,85,496*	...	...	...	...	...	...	...	...	...	*—478*
Central War Accounts	7,93,25,704	1,12,40,686	+6,80,85,018	...	...	...	...	...	...	...	...	...	
4th (Quetta) Division and Non-Military Pay and Pension Accounts—													
4th (Quetta) Division	3,543	7,660	*—4,117*	...	...	...	...	...	...	...	...	...	+25
Non-Military Pay and Pension Accounts	8,103	3,961	+4,142	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 6th (Poona) Division—													
5th (Mhow) Division	70,565	2,22,558	*—1,51,993*	...	...	...	...	...	...	...	...	...	+110
6th (Poona) "	2,35,327	83,224	+1,52,103	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 7th (Meerut) Division—													
5th (Mhow) Division	68,608	1,53,874	*—85,266*	...	...	...	...	...	...	...	...	...	*—1*
7th (Meerut) "	1,27,046	41,781	+85,265	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 8th (Lucknow) Division—													
5th (Mhow) Division	90,783	1,04,109	*—13,326*	...	...	...	...	...	...	...	...	...	*—1*
8th (Lucknow) "	83,069	69,744	+13,325	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and 9th (Secunderabad) Division—													
5th (Mhow) Division	41,863	44,786	*—2,923*	...	...	...	...	...	...	...	...	...	...
9th (Secunderabad) Division	37,474	34,551	+2,923	...	...	...	...	...	...	...	...	...	
5th (Mhow) Division and Burma Division—													
5th (Mhow) Division	2,666	7,361	*—4,695*	...	...	...	...	...	...	...	...	...	...
Burma "	7,226	2,531	+4,695	...	...	...	...	...	...	...	...	...	

5th (Mhow) Division and Supply—														
5th (Mhow) Division . .	8,05,511	16,33,609	*—8,28,098*	...	...	...	...	...	...	...	...	...	...	
Supply	15,04,054	6,75,956	+8,28,098	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Central War Accounts—														
5th (Mhow) Division . .	92,27,740	3,77,41,145	*—2,85,13,405*	...	...	...	...	...	...	...	...	...	*—567*	
Central War Accounts . . .	3,81,45,702	96,32,864	+2,85,12,838	...	...	...	...	...	...	...	...	...		
5th (Mhow) Division and Non-Military, Pay and Pension Accounts—														
5th (Mhow) Division . .	1,442	26,394	*—24,952*	...	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension, etc. . . .	50,952	26,000	+24,952	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 7th (Meerut) Division—														
6th (Poona) Division . .	71,131	3,25,820	*—2,54,689*	...	...	...	...	...	...	...	...	...	*+174*	
7th (Meerut) „ . .	3,20,376	65,513	+2,54,863	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 8th (Lucknow) Division—														
6th (Poona) Division .	1,08,939	90,747	+18,192	...	...	...	...	...	...	...	...	...	+263	
8th (Lucknow) „ . .	58,558	76,487	*—17,929*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and 9th (Secunderabad) Division—														
6th (Poona) Division . .	1,45,187	1,22,231	+22,956	...	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division .	1,00,959	1,23,915	*—22,956*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Burma Division—														
6th (Poona) Division . .	17,622	1,62,776	*—1,45,154*	...	...	...	...	...	...	...	...	...	+237	
Burma Division . . .	1,62,000	16,609	+1,45,391	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Supply—														
6th (Poona) Division . .	3,86,65,021	13,17,972	+3,73,47,049	...	...	...	...	...	...	...	...	...	*—1*	
Supply	8,07,294	3,81,54,344	*—3,73,47,050*	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Central War Accounts—														
6th (Poona) Division . .	1,46,95,171	16,02,05,972	*—14,55,10,801*	...	...	...	...	...	...	...	...	...	+7	
Central War Accounts . .	16,15,70,959	1,60,60,151	+14,55,10,808	...	...	...	...	...	...	...	...	...		
6th (Poona) Division and Non-Military, Pay and Pension Accounts—														
6th (Poona) Division . .	18,649	75,921	*—57,272*	...	...	...	...	...	...	...	...	...	+1	
Non-Military Pay and Pension, etc.	76,597	19,324	+57,273	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and 8th (Lucknow) Division—														
7th (Meerut) Division . .	65,603	45,682	+19,921	...	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division . .	28,505	48,426	*—19,921*	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and 9th (Secunderabad) Division—														
7th (Meerut) Division . .	33,883	28,774	+5,109	...	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division .	28,970	34,079	*—5,109*	...	...	...	...	...	...	...	...	...		
7th (Meerut) Division and Burma Division—														
7th (Meerut) Division . .	3,835	10,338	*—6,503*	...	...	...	...	...	...	...	...	...	+1	
Burma Division . . .	10,031	3,527	+6,504	...	...	...	...	...	...	...	...	...		
Carried over .	53,91,60,906	53,91,62,182	*—1,276*	...	...	...	...	...	...	...	...	...	*—1,276*	

No. 102—Details of Accounts between Provinces and Departments during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	53,91,60,906	53,91,62,182	*—1,276*	...	...	...	...	...	...	...	...	...	*—1,276*
7th (Meerut) Division and Supply—													
7th (Meerut) Division	5,17,983	10,46,936	*—5,28,953*	...	...	...	...	...	...	...	...	...	+1
Supply	9,28,978	4,00,024	+5,28,954	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Central War Accounts—													
7th (Meerut) Division	86,02,950	5,58,55,218	*—4,72,52,268*	...	...	...	...	...	...	...	...	...	+241
Central War Accounts	5,55,47,948	82,95,439	+4,72,52,509	...	...	...	...	...	...	...	...	...	
7th (Meerut) Division and Chief Auditor Non-Military, Pay and Pensions Accounts—													
7th (Meerut) Division	2,022	1,41,255	*—1,39,233*	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension Accounts	1,41,803	2,570	+1,39,233	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and 9th (Secunderabad) Division—													
8th (Lucknow) Division	20,178	22,407	*—2,229*	...	...	...	...	...	...	...	...	...	+1
9th (Secunderabad) Division	21,253	19,023	+2,230	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Burma Division—													
8th (Lucknow) Division	45,669	81,699	*—36,030*	...	...	...	...	...	...	...	...	...	*—1*
Burma Division	45,680	9,651	+36,029	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Supply—													
8th (Lucknow) Division	2,36,805	7,74,179	*—5,37,374*	...	...	...	...	...	...	...	...	...	+1
Supply	7,31,937	1,94,562	+5,37,375	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Central War Accounts—													
8th (Lucknow) Division	1,34,51,369	4,75,33,701	*—3,40,82,332*	...	...	...	...	...	...	...	...	...	+155
Central War Accounts	4,55,46,816	1,14,64,329	+3,40,82,487	...	...	...	...	...	...	...	...	...	
8th (Lucknow) Division and Non-Militlitary, Pay and Pension Accounts—													
8th (Lucknow) Division	71,088	1,44,153	*—73,065*	...	...	...	...	...	...	...	...	...	...
Non-Military Pay and Pension etc.	86,059	12,994	+73,065	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Burma Division—													
9th (Secunderabad) Division	1,24,646	76,452	+48,194	...	...	...	...	...	...	...	...	...	...
Burma Division	76,714	1,24,908	*—48,194*	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Supply—													
9th (Secunderabad) Division	3,21,199	8,48,659	*—5,27,460*	...	...	...	...	...	...	...	...	...	...
Supply	8,56,232	3,28,772	+5,27,460	...	...	...	...	...	...	...	...	...	
9th (Secunderabad) Division and Central War Accounts—													
9th (Secunderabad) Division	62,88,382	4,01,44,763	*—3,38,56,381*	...	...	...	...	...	...	...	...	...	+23,216
Central War Accounts	4,01,82,465	63,02,868	+3,38,79,597	...	...	...	...	...	...	...	...	...	

9th (Secunderabad) Division and Non-Military, Pay and Pension Accounts—														
9th (Secunderabad) Division .	6,804	27,066	*—20,262*	...	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension etc.	28,331	8,069	+20,262	...	...	...	...	...	...	...	...	...	...	
Burma Division and Supply—														
Burma Division . .	2,28,943	38,009	+1,90 934	...	...	...	...	...	...	...	...	...	+1	
Supply	27,331	2,18,264	*—1,90,933*	...	...	...	...	...	...	...	...	...		
Burma Division and Central War Accounts—														
Burma Division . . .	35,37,941	2,47,35,961	*—2,11,98,020*	...	...	...	...	...	...	...	...	...	*– 727*	
Central War Accounts . .	2,47,40,889	35,43,596	+2,11,97,293	...	...	...	...	...	...	...	...	...		
Burma Division and Non-Military, Pay and Pension Accounts—														
Burma Division . .	175	...	+175	...	...	...	...	...	...	...	...	...	...	
Non-Military, Pay and Pension Accounts—	422	597	*—175*	...	...	...	...	...	...	...	...	...		
Supply and Central War Accounts—														
Supply	9,20,60,369	16,34,37,007	*—7,13,76,638*	...	...	...	...	...	...	...	...	...	*—3,43,523*	
Central War Accounts . .	16,46,27,107	9,35,93,992	+7,10,33,115	...	...	...	...	...	...	...	...	...		
Supply and Non-Military, Pay and Pension Accounts—														
Supply	22,134	8,553	+13,581	...	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension, etc.	18,371	31,952	*– 13,581*	...	...	...	...	...	...	...	...	...		
Central War Accounts and Non-Military, Pay and Pension Accounts—														
Central War Accounts . .	2,85,64,968	18,08,681	+2,67,56,287	...	...	...	...	...	...	...	...	...	...	
Non-Military Pay and Pension Accounts	18,46,137	2,86,02,424	*—2,67,56,287*	...	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	1,02,87,19,004	1,02,90,40,915	*—3,21,911*	...	...	...	...	...	...	...	...	...	*—3,21,911*	
TRANSFERS BETWEEN INDIAN POSTAL AND TELEGRAPH AND INDO-EUROPEAN TELEGRAPH DEPARTMENTS	15,72,866	15,66,829	+6,037	...	...	...	...	...	...	...	...	...	+6,037	
TRANSFERS BETWEEN RAILWAY DEPARTMENT.														
Railway Revenue . . .	28,78,75,674	29,86,25,296	*—1,07,72,823*	...	...	...	...	...	...	...	...	+23,201	*—1,07,49,622*	
Railway Capital . . .	22,05,29,225	20,97,79,603	+1,07,59,836	...	...	...	...	...	...	...	...	*—10,214*	+1,07,49,622	
TOTAL TRANSFERS BETWEEN RAILWAY DEPARTMENT.	50,84,04,899	50,84,04,899	*—12,987*	...	...	...	...	...	...	...	...	+12,987		

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	67,89,984	67,89,984	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS—													
ACCOUNT BETWEEN—													
India and Posts and Telegraphs—													
Civil Accounts . . .	8,23,76,843	11,79,07,028	*—3,55,30,185*	...	...	...	...	...	...	...	...	...	*—42,700*
Posts and Telegraphs Accounts .	11,79,62,641	8,24,75,156	+3,54,87,485	...	...	...	...	...	...	...	...	...	
Madras and Posts and Telegraphs—													
Civil Accounts . . .	4,03,15,527	6,36,36,807	...	*—2,33,21,280*	...	...	...	...	...	...	...	...	*—1,793*
Posts and Telegraphs Accounts .	6,36,34,895	4,03,15,408	+2,33,19,487	...	...	...	...	...	...	...	...	...	
Bombay and Posts and Telegraphs—													
Civil Accounts . . .	6,58,59,567	10,17,44,103	...	...	*—3,58,84,536*	...	...	...	...	...	...	...	*—4,039*
Posts and Telegraphs Accounts .	10,17,38,510	6,58,58,013	+3,58,80,497	...	...	...	...	...	...	...	...	...	

Bengal and Posts and Telegraphs—													
Civil Accounts	7,98,50,826	5,30,25,205	...	...	...	+2,68,25,621	...	...	...	...	...	...	*—1,543*
Posts and Telegraphs Accounts	5,30,22,711	7,98,49,875	*—2,68,27,164*	...	...	...	...	...	...	...	...	...	
United Provinces of Agra & Oudh and Posts and Telegraphs—													
Civil Accounts	4,10,04,264	6,86,61,444	...	...	...	...	*—2,76,57,180*	...	...	...	...	...	+729
Posts and Telegraphs Accounts	6,86,62,218	4,10,04,309	+2,76,57,909	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier Province and Posts and Telegraphs—													
Civil Accounts	4,87,96,943	7,03,79,734	...	...	...	...	...	*—2,15,82,791*	...	...	...	...	*—30,813*
Posts and Telegraphs Accounts	7,03,47,784	4,87,95,806	+2,15,51,978	...	...	...	...	...	...	...	...	...	
Burma and Posts and Telegraphs—													
Civil Accounts	4,56,81,529	50,78,559	...	...	...	...	...	...	+4,06,02,970	...	...	...	*—447*
Posts and Telegraphs Accounts	50,78,133	4,56,81,550	*—4,06,03,417*	...	...	...	...	...	...	...	...	...	
Bihar & Orissa and Posts and Telegraphs—													
Civil Accounts	1,65,57,851	2,89,71,407	...	...	...	...	...	...	...	*—1,24,13,556*	...	...	...
Posts and Telegraphs Accounts	2,89,71,059	1,65,57,503	+1,24,13,556	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Posts and Telegraphs—													
Civil Accounts	1,69,66,465	65,38,230	...	...	...	...	...	...	...	...	+1,04,28,235	...	+44
Posts and Telegraphs Accounts	65,38,309	1,69,66,500	*—1,04,28,191*	...	...	...	...	...	...	...	...	...	
Assam and Posts and Telegraphs—													
Civil Accounts	1,18,71,979	17,52,811	...	...	...	...	...	...	...	...	...	+1,01,19,168	*—2,554*
Posts and Telegraphs Accounts	17,47,257	1,18,68,979	*—1,01,21,722*	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. — Civil Accounts	44,92,81,794	51,76,95,328	*—3,55,30,185*	*—2,33,21,280*	*—3,58,84,536*	+2,68,25,621	*—2,76,57,180*	*—2,15,82,791*	+4,06,02,970	*—1,24,13,556*	+1,04,28,235	+1,01,19,168	*—6,84,13,534*
Posts and Telegraphs Accounts.	51,77,03,517	44,93,73,099	+6,83,30,418	...	...	...	...	...	...	...	...	...	+6,83,30,418
Net . . .	...	...	+3,28,00,233	*—2,33,21,280*	*—3,58,84,536*	+2,68,25,621	*—2,76,57,180*	*—2,15,82,791*	+4,06,02,970	*—1,24,13,556*	+1,04,28,235	+1,01,19,168	*—83,116*

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—													
ACCOUNT BETWEEN—													
India and Marine—													
Civil Accounts . . .	69,26,559	1,11,69,523	—42,42,964	...	...	...	...	...	...	...	...	...	+8,944
Marine Accounts . . .	1,11,91,123	69,39,215	+42,51,908	...	...	...	...	...	...	...	...	...	
Madras and Marine—													
Civil Accounts . . .	2,11,124	4,53,718	...	*—2,42,594*	...	...	...	...	...	...	...	...	+ 1,349
Marine Accounts . . .	4,57,213	2,13,270	+2,43,943	...	...	...	...	...	...	...	...	...	
Bombay and Marine—													
Civil Accounts . . .	1,42,62,690	5,75,66,752	...	...	*—4,33,04,062*	...	...	...	...	...	...	...	—46,72,693
Marine Accounts . . .	5,34,41,836	1,48,10,467	+3,86,31,369	...	...	...	...	...	...	...	...	...	
Bengal and Marine—													
Civil Accounts . . .	2,45,84,183	4,76,61,494	...	...	...	*—2,30,77,311*	...	...	...	...	...	...	+12,877
Marine Accounts . . .	4,77,17,595	2,46,27,407	+2,30,90,188	...	...	...	...	...	...	...	...	...	
U. P. of Agra and Oudh—													
Civil Accounts . . .	9,616	7,702	...	...	...	...	*+1,914*	...	...	...	...	...	...
Marine Accounts . . .	7,702	9,616	—1,914	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. F. Province and Marine—													
Civil Accounts . . .	868	2,328	...	...	...	...	...	—1,460	...	...	...	...	—369
Marine Accounts . . .	1,960	869	+1,091	...	...	...	...	...	...	...	...	...	
Burma and Marine—													
Civil Accounts . . .	15,83,658	43,58,605	...	...	...	...	...	...	—27,74,947	...	...	...	—12,375
Marine Accounts . . .	43,42,117	15,79,545	+27,62,572	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Marine—													
Civil Accounts . . .	2,948	96,954	...	...	...	...	...	...	...	—94,006	...	...	+19
Marine Accounts . . .	99,602	5,577	+94,025	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Marine—													
Civil Accounts . . .	...	2,286	...	...	...	...	...	...	...	...	—2,286	...	...
Marine Accounts . . .	2,286	...	+2,286	...	...	...	...	...	...	...	...	...	
Assam and Marine—													
Civil Accounts . . .	95,458	871	...	...	...	...	...	...	...	...	...	94,587	—1
Marine Accounts . . .	814	95,402	—94,588	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. — Civil Accounts.	4,76,77,104	12,13,20,233	—42,42,964	—2,42,594	—4,33,04,062	—2,30,77,311	+1,914	—1,460	—27,74,947	—94,006	—2,256	+94,587	—7,36,43,129
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. — Marine Accounts.	11,72,62,248	4,82,81,368	6,89,80,880	...	...	...	...	...	...	..	...	...	+6,89,80,880
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE. — Net . .	...	...	+6,47,37,916	—2,42,594	—4,33,04,062	—2,30,77,311	+1,914	—1,460	—27,74,947	—94,006	—2,256	+94,587	—46,62,249

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY WORKS SERVICES—													
ACCOUNT BETWEEN—													
India and Military Works—													
Civil Accounts	35,26,688	1,01,46,931	*—66,20,243*	...	...	...	...	...	...	...	...	...	—3,325
Military Works Accounts	1,01,31,170	35,14,252	+66,16,918	...	...	...	...	...	...	...	...	...	
Madras and Military Works—													
Civil Accounts	2,89,185	30,44,306	...	*—27,55,121*	...	...	...	...	...	...	...	...	—1,13,227
Military Works Accounts	29,30,929	2,89,035	+26,41,894	...	...	...	...	...	...	...	...	...	
Bombay and Military Works—													
Civil Accounts	9,01,892	1,96,63,734	...	...	*—1,87,61,842*	...	...	...	...	...	...	...	—92,107
Military Works Accounts	1,95,85,977	9,16,242	+1,86,69,735	...	...	...	...	...	...	...	...	...	
Bengal and Military Works—													
Civil Accounts	51,542	2,75,552	...	...	...	*—2,24,010*	...	...	...	...	...	...	...
Military Works Accounts	2,75,552	51,542	+2,24,010	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Works—													
Civil Accounts	4,89,693	74,26,831	...	...	...	...	*—69,43,138*	...	...	...	...	...	+22,246
Military Works Accounts	74,45,886	4,80,502	+69,65,384	...	...	...	...	...	...	...	...	...	

Punjab and N.-W. Frontier Province and Military Works—													
Civil Accounts . . .	31,09,486	3,21,86,761	...	...	...	...	...	*—2,90,77,275*	...	...	...	...	*—62,914*
Military Works Accounts . .	3,17,22,211	27,07,850	+2,90,14,361	...	...	...	...	...	...	...	...	...	
Burma and Military Works—													
Civil Accounts . . .	8,97,296	15,24,090	...	...	...	...	...	...	*—6,26,794*	...	...	...	+ 9,742
Military Works Accounts . .	7,52,622	1,16,086	+6,36,536	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Works—													
Civil Accounts . . .	7,200	95,556	...	...	...	...	...	...	...	*—88,356*	...	...	...
Military Works Accounts . .	95,069	6,713	+88,356	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Works—													
Civil Accounts . . .	1,00,933	15,62,231	...	...	...	...	...	...	...	...	*—14,61,298*	...	*—41,518*
Military Works Accounts . .	15,07,758	87,978	+14,19,780	...	...	...	...	...	...	...	...	...	
Assam and Military Works—													
Civil Accounts . . .	14,049	76,670	...	...	...	...	...	...	...	...	...	*—62,621*	*—698*
Military Works Accounts . .	76,036	14,113	+61,923	...	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Military Works—													
Civil Accounts . . .	93,31,964	7,60,02,662	*—66,20,243*	*—27,55,121*	*—1,87,61,842*	*—2,24,010*	*—69,43,138*	*—2,90,77,275*	*—6,26,794*	*—88,356*	*—14,61,298*	*—62,621*	*—6,66,20,635*
Military Works Accounts . .	7,45,23,210	81,84,313	+6,63,38,897	...	...	...	...	...	...	...	...	...	+6,63,38,897
Net	...	...	+5,97,18,654	*—27,55,121*	*—1,87,61,842*	*—2,24,010*	*—69,43,138*	*—2,90,77,275*	*—6,26,794*	*—88,356*	*—14,61,298*	*—62,621*	*—2,61,801*

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT BETWEEN—													
India and Military, 1st Peshawar Division—													
Civil Accounts . . .	56,878	4,16,551	*—3,59,673*	...	...	...	...	...	...	...	...	...	*—4,604*
Military Accounts . . .	5,43,620	1,88,551	+3,55,069	...	...	...	...	...	...	...	...	...	
Madras and Military, 1st Peshawar Division—													
Civil Accounts . . .	8,025	99,455	...	*—91,430*	...	...	...	...	...	...	...	...	*—178*
Military Accounts . . .	95,435	4,183	+91,252	...	...	...	...	...	...	...	...	...	
Bombay and Military, 1st Peshawar Division—													
Civil Accounts . . .	14,492	2,68,962	...	...	*—2,54,470*	...	...	...	...	...	...	...	+2,250
Military Accounts . . .	2,70,552	13,832	+2,56,720	...	...	...	...	...	...	...	...	...	
Bengal and Military, 1st Peshawar Division—													
Civil Accounts . . .	2,698	3,41,864	...	...	...	*—3,39,166*	...	...	...	...	...	...	*—175*
Military Accounts . . .	3,58,238	19,247	+3,38,991	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 1st Peshawar Division—													
Civil Accounts . . .	12,036	3,54,036	...	...	...	...	*—3,42,000*	...	...	...	...	...	*—532*
Military Accounts . .	3,55,197	13,729	+3,41,468	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 1st Peshawar Division—													
Civil Accounts . . .	9,74,638	2,73,80,040	...	...	...	...	...	*—2,64,05,402*	...	...	...	...	*—3,564*
Military Accounts . . .	2,74,56,594	10,54,756	+2,64,01,838	...	...	...	...	...	...	...	...	...	
Burma and Military, 1st Peshawar Division—													
Civil Accounts . . .	1,624	6,816	...	...	...	...	...	...	*—5,192*	...	...	...	*—1*
Military Accounts . . .	6,311	1,120	+5,191	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 1st Peshawar Division—													
Civil Accounts . . .	449	2,508	...	...	...	...	...	...	...	*—2,059*	...	...	*—90*
Military Accounts . .	2,739	770	+1,969	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 1st Peshwar Division—													
Civil Accounts . . .	1,880	30,959	...	...	...	...	...	...	...	...	*—29,079*	...	*+7*
Military Accounts . . .	30,911	1,825	+29,086	...	...	...	...	...	...	...	...	...	

Assam and Military, 1st Peshawar Division—													
Civil Accounts . . .	823	2,166	...	...	...	...	...	...	...	...	...	−1,343	+2,869
Military Accounts . . .	4,635	423	+4,212	...	...	...	...	...	...	...	...	...	
India and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	59,996	10,28,715	−9,68,719	...	...	...	..	...	...	...	...	...	+89,747
Military Accounts . . .	12,47,364	1,88,898	+10,58,466	...	...	...	...	...	...	...	...	...	
Madras and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	8,378	82,425	...	−74,047	...	...	...	...	...	...	...	...	+390
Military Accounts . .	82,514	8,077	+74,437	...	...	...	...	...	...	...	...	...	
Bombay and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	1,29,006	5,85,023	...	...	−4,56,017	...	...	...	...	...	...	...	+1,942
Military Accounts . . .	5,90,254	1,32,295	+4,57,959	...	...	...	...	...	...	...	...	...	
Bengal and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	61	23,637	...	...	...	−23,576	...	...	...	...	...	...	+1
Military Accounts . . .	25,533	1,956	+23,577	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	6,133	1,39,084	...	...	...	...	−1,32,951	...	...	...	...	...	+774
Military Accounts . . .	1,40,696	6,971	+1,33,725	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	13,63,706	6,51,80,902	...	...	...	...	...	−6,38,17,196	...	...	...	..	−91,475
Military Accounts . . .	6,51,78,118	14,52,397	+6,37,25,721	...	...	...	...	...	...	...	...	...	
Burma and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	1,043	12,447	...	...	...	...	...	...	−11,404	...	...	...	+31
Military Accounts . . .	12,945	1,510	+11,435	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	60	3,738	...	...	...	...	...	...	...	−3,678	...	...	−35
Military Accounts . . .	5,325	1,682	+3,643	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 2nd Rawalpindi Division—													
Civil Accounts . . .	828	45,222	...	...	...	...	...	...	...	...	−44,394	...	1,327
Military Accounts . . .	45,141	2,074	+43,067	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts .	26,42,754	9,60,01,560	−13,28,392	−1,65,477	−7,10,487	−3,62,742	−4,74,951	−9,02,22,598	−16,596	−5,737	−73,473	−1,343	−9,5[illegible],61,796
Carried over — Military Accounts	9,64,52,122	30,94,296	+9,33,57,826	...	...	...	...	...	...	...	...	...	+9,33,57,[illegible]26
Carried over — Net . . .	...	...	+9,20,29,434	−1,65,477	−7,10,487	−3,62,742	−4,74,951	−9,02,22,498	−16,596	−5,737	−73,473	−1,343	−[illegible],970

No. 102—Details of Accounts between Provinces and Departments during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward: Civil Accounts	26,42,754	9,60,04,550	*—13,28,392*	*—1,65,477*	*—7,10,487*	*—3,62,742*	*—4,74,951*	*—9,02,22,598*	*—16,596*	*—5,737*	*—73,473*	*—1,343*	*—9,33,61,796*
Brought forward: Military Accounts	9,64,52,122	30,94,296	+9,33,57,826	...	...	...	...	...	...	...	...	...	+9,33,57,826
Brought forward: Net	...	...	+9,20,29,434	*—1,65,477*	*—7,10,487*	*—3,62,742*	*—4,74,951*	*—9,02,22,598*	*—16,596*	*—5,737*	*—73,473*	*—1,343*	*—3,970*
ACCOUNT BETWEEN—													
Assam and Military, 2nd Rawalpindi Division—													
Civil Accounts	997	3,944	...	...	...	...	...	...	...	...	...	*—2,947*	—1
Military Accounts	4,499	1,553	+2,946	...	...	...	...	...	...	...	...	...	
India and Military, 3rd Lahore Division—													
Civil Accounts	2,52,185	25,24,665	*—22,72,480*	...	...	...	...	...	...	...	...	...	+3,47,533
Military Accounts	32,37,698	6,17,685	+26,20,013	...	...	...	...	...	...	...	...	...	
Madras and Military, 3rd Lahore Division—													
Civil Accounts	488	2,04,245	...	*—2,03,757*	...	...	...	...	...	...	...	...	+2,994
Military Accounts	2,11,229	4,478	+2,06,751	...	...	...	...	...	...	...	...	...	
Bombay and Military, 3rd Lahore Division—													
Civil Accounts	54,344	25,26,489	...	...	*—24,72,145*	...	...	...	...	...	...	...	+8,361
Military Accounts	25,40,112	59,606	+24,80,506	...	...	...	...	...	...	...	...	...	
Bengal and Military, 3rd Lahore Division—													
Civil Accounts	4,096	33,182	...	...	...	*—29,086*	...	...	...	...	...	...	—22
Military Accounts	37,006	7,942	+29,064	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 3rd Lahore Division—													
Civil Accounts	1,17,112	19,15,938	...	...	...	...	*—17,98,826*	...	...	...	...	...	+6,588
Military Accounts	18,31,830	26,416	+18,05,414	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 3rd Lahore Division—													
Civil Accounts	27,64,162	6,54,15,535	...	...	...	...	...	*—6,26,51,373*	...	...	...	...	*—3,15,004*
Military Accounts	6,48,74,307	25,37,938	+6,23,36,369	...	...	...	...	...	...	...	...	...	
Burma and Military, 3rd Lahore Division—													
Civil Accounts	4,200	56,257	...	...	...	...	...	...	*—52,057*	...	...	...	+136
Military Accounts	56,677	4,484	+52,193	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, 3rd Lahore Division—													
Civil Accounts	2,249	24,753	...	...	...	...	...	...	...	—22,504	...	...	} — 149
Military Accounts	23,864	1,509	+22,355	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 3rd Lahore Division—													
Civil Accounts	2,305	69,742	...	...	...	...	...	...	...	...	— 67,437	...	} —26
Military Accounts	77,803	10,392	+67,411	...	...	...	...	...	...	...	...	...	
Assam and Military, 3rd Lahore Division—													
Civil Accounts	567	5,145	...	...	...	...	...	...	...	...	...	—4,578	} +229
Military Accounts	7,070	2,263	+4,807	...	...	...	...	...	...	...	...	...	
India and Military, 4th Quetta Division—													
Civil Accounts	24,18,509	4,19,23,279	—3,95,04,770	...	...	...	...	...	...	...	...	...	} +1,07,000
Military Accounts	4,22,77,909	26,65,239	+3,96,11,770	...	...	...	...	...	...	...	...	...	
Madras and Military, 4th Quetta Division—													
Civil Accounts	1,716	3,15,532	...	—3,13,816	...	...	...	...	...	...	...	...	} +2,255
Military Accounts	3,19,105	3,034	+3,16,071	...	...	...	...	...	...	...	...	...	
Bombay and Military, 4th Quetta Division—													
Civil Accounts	16,13,328	4,09,37,864		...	—3,93,24,536	...	...	...	...	...	...	...	} —67,690
Military Accounts	4,17,41,863	24,85,017	+3,92,56,846	...	...	...	...	...	...	...	...	...	
Bengal and Military, 4th Quetta Division—													
Civil Accounts	15,337	1,92,195		...	...	—1,76,858	...	...	...	...	...	...	} —115
Military Accounts	2,32,128	55,385	+1,76,743	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 4th Quetta Division—													
Civil Accounts	49,401	9,61,649	...	...	...	...	—9,12,248	...	...	...	...	...	} +24,426
Military Accounts	9,93,607	56,933	+9,36,674	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 4th Quetta Division—													
Civil Accounts	11,35,600	22,73,357	...	...	...	...	...	—11,37,757	...	...	...	...	} +15,888
Military Accounts	22,38,951	10,85,306	+11,53,645	...	...	...	...	...	...	...	...	...	
Burma and Military, 4th Quetta Division—													
Civil Accounts	3,934	24,337	...	...	...	...	...	...	—20,403	...	...	...	} +510
Military Accounts	23,361	2,448	+20,913	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	1,10,83,284	25,54,12,658	—4,31,05,642	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,569	—24,43,29,374
Carried over — Military Accounts	25,71,80,241	1,27,21,924	+24,44,58,317	...	...	...	...	...	...	...	...	...	+24,44,58,317
Carried over — Net	...	...	+20,13,52,675	—6,83,050	—4,25,07,168	—5,68,686	—31,86,025	—15,40,11,728	—89,056	—28,241	—1,40,910	—8,569	+1,28,943

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	1,10,83,284	25,54,12,658	*—4,31,05,642*	*—6,83,050*	*—4,25,07,168*	*—5,68,686*	*—31,86,025*	*—15,40,11,728*	*—89,056*	*—28,241*	*—1,40,910*	*—8,868*	*—24,43,29,374*
Military Accounts	25,71,80,241	1,27,21,924	+24,44,58,317	...	...	...	...	...	...	...	...	...	+24,44,58,317
Net	...	...	+20,13,52,675	*—6,83,050*	*—4,25,07,168*	*—5,68,686*	*—31,86,025*	*—15,40,11,728*	*—89,056*	*—28,241*	*—1,40,910*	*—8,868*	+1,28,943
ACCOUNT BETWEEN—													
Bihar and Orissa and Military, 4th Quetta Division—													
Civil Accounts	1,278	1,382	...	...	...	...	...	...	...	*—104*	...	...	...
Military Accounts	1,702	1,598	+104	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 4th Quetta Division—													
Civil Accounts	3,042	1,18,541	...	...	...	...	...	...	...	...	*—1,15,499*	...	*—34*
Military Accounts	1,20,759	5,294	+1,15,465	...	...	...	...	...	...	...	...	...	
Assam and Military, 4th Quetta Division—													
Civil Accounts	3,087	1,212	...	...	...	...	...	...	...	...	...	+1,875	...
Military Accounts	413	2,288	*—1,875*	...	...	...	...	...	...	...	...	...	
India and Military, 5th Mhow Division—													
Civil Accounts	10,65,388	1,51,99,214	*—1,41,33,826*	...	...	...	...	...	...	...	...	...	*—17,891*
Military Accounts	1,52,45,685	11,29,750	+1,41,15,935	...	...	...	...	...	...	...	...	...	
Madras and Military, 5th Mhow Division—													
Civil Accounts	865	98,761	...	*—97,876*	...	...	...	...	...	...	...	...	*—636*
Military Accounts	98,588	1,348	+97,240	...	...	...	...	...	...	...	...	...	
Bombay and Military, 5th Mhow Division—													
Civil Accounts	14,43,254	71,09,904	...	...	*—56,66,650*	...	...	...	...	...	...	...	+1,32,260
Military Accounts	75,45,818	17,46,908	+57,98,910	...	...	...	...	...	...	...	...	...	
Bengal and Military, 5th Mhow Division—													
Civil Accounts	2,900	16,593	...	...	...	*—13,693*	...	...	...	...	...	...	...
Military Accounts	17,388	3,695	+13,693	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 5th Mhow Division—													
Civil Accounts	2,04,297	56,77,202	...	...	...	...	*—54,72,905*	...	...	...	...	...	*—85,344*
Military Accounts	55,98,173	2,10,612	+53,87,561	...	...	...	...	...	...	...	...	...	

Punjab and North-West Frontier and Military, 5th Mhow Division—													
Civil Accounts	12,791	1,99,644	...	...	...	...	...	—1,86,853	...	...	...	...	—407
Military Accounts	1,96,330	9,884	+1,86,446	...	...	...	...	...	...	...	...	...	
Burma and Military, 5th Mhow Division—													
Civil Accounts	1,070	11,838	...	...	...	...	...	...	—10,768	...	...	...	—1
Military Accounts	11,816	1,049	+10,767	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 5th Mhow Division—													
Civil Accounts	135	4,187	...	...	...	...	...	...	...	—4,052	...	...	—1
Military Accounts	4,499	448	+4,051	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 5th Mhow Division—													
Civil Accounts	8,74,600	1,33,58,172	...	...	...	...	...	...	...	...	—1,24,83,572	...	—39,850
Military Accounts	1,33,35,831	8,92,109	+1,24,43,722	...	...	...	...	...	...	...	...	...	
Assam and Military, 5th Mhow Division—													
Civil Accounts	948	2,992	...	...	...	...	...	...	...	...	...	—2,044	+180
Military Accounts	3,366	1,142	+2,224	...	...	...	...	...	...	...	...	...	
India and Military, 6th Poona Division—													
Civil Accounts	15,11,542	22,51,472	—7,39,930	...	...	...	...	...	...	...	...	...	—2,109
Military Accounts	19,61,506	12,23,685	+7,37,821	...	...	...	...	...	...	...	...	...	
Madras and Military, 6th Poona Division—													
Civil Accounts	13,53,316	17,25,289	...	—3,71,973	...	...	...	...	...	...	...	...	+1,502
Military Accounts	17,21,928	13,48,453	+3,73,475	...	...	...	...	...	...	...	...	...	
Bombay and Military, 6th Poona Division—													
Civil Accounts	70,47,728	12,44,54,533	...	...	—11,74,06,805	...	...	...	...	...	...	...	+167,437
Military Accounts	12,43,61,936	67,87,694	+11,75,74,242	...	...	...	...	...	...	...	...	...	
Bengal and Military, 6th Poona Division—													
Civil Accounts	38,084	53,343	...	...	...	—15,259	...	...	...	...	...	...	+80
Military Accounts	57,283	41,944	+15,339	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 6th Poona Division—													
Civil Accounts	2,79,156	11,21,585	...	...	...	...	—8,42,429	...	...	...	...	...	—2,978
Military Accounts	9,65,130	1,25,679	+ 8,39,451	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts	2,49,26,785	42,68,18,522	—5,79,79,398	—11,52,899	—16,55,80,623	—5,97,638	—95,01,359	—15,41,98,581	—99,824	—32,397	—1,27,39,981	—9,037	—40,18,91,787
Carried over { Military Accounts	42,84,28,392	2,62,55,504	+40,21,72,288	...	...	...	...	...	...	...	...	...	+40,21,72,888
Carried over { Net	...	...	+34,41,93,490	11,52,899	—16,55,80,623	—5,97,638	—95,01,359	—15,41,98,581	—99,824	—32,397	—1,27,39,981	—9,037	+2,81,151

No. 102—Details of Accounts between Provinces and Departments during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward { Civil Accounts	2,49,26,785	42,68,18,522	*—5 79,79,398*	*—11,52,899*	*—16,55,80,623*	*—5,97,638*	*—95,01,359*	*—15,41,98,581*	*—99,824*	*—32,397*	*—1,27,39,981*	*—9,037*	*—40,18,91,737*
Brought forward { Military Accounts	42,84,28,392	2,62,55,504	+40,21,72,888	...	...	...	...	...	...	...	...	...	+40.21,72,888
Brought forward { Net	..	...	+34,41,93,490	*—11,52,899*	*—16,55,80,623*	*—5,97,638*	*—95,01,359*	*—15,41,98,581*	*—99,824*	*—32,397*	*—1,27,39,981*	*—9,037*	+2,81,151
ACCOUNT BETWEEN—													
Punjab and North-West Frontier Province and Military, 6th Poona Division—													
Civil Accounts	6,11,622	13,98,566	...	...	...	...	...	*—7,86,944*	...	...	...	...	*—16,166*
Military Accounts	9,05,970	1,35,192	+7,70,778	...	...	...	...	...	...	...	...	...	
Burma and Military, 6th Poona Division—													
Civil Accounts	1,12,655	1,86,074	...	...	...	...	...	...	*—73,419*	...	...	...	*—4,348*
Military Accounts	88,239	19,160	69,071	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 6th Poona Division—													
Civil Accounts	13,694	40,006	...	...	...	...	...	...	...	*—26,312*	...	...	*—18*
Military Accounts	36,628	10,334	26,294	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 6th Poona Division—													
Civil Accounts	31,232	1,01,250	...	...	...	...	...	...	...	...	*—70,018*	...	+327
Military Accounts	87,110	16,765	70,345	...	...	...	...	...	...	...	...	...	
Assam and Military, 6th Poona Division—													
Civil Accounts	704	14,313	...	...	...	...	...	...	...	...	...	*—13,609*	+20
Military Accounts	15,874	2,245	13,629	...	...	...	...	...	...	...	...	...	
India and Military, 7th Meerut Division—													
Civil Accounts	2,63,761	1,24,64,842	*—1,22,01,081*	...	...	...	...	...	...	...	...	...	*—19,935*
Military Accounts	1,27,00,847	5,19,701	+1,21,81,146	...	...	...	...	...	...	...	...	...	
Madras and Military, 7th Meerut Division—													
Civil Accounts	4,044	98,353	...	*—94,309*	...	...	...	...	...	...	...	...	+427
Military Accounts	1,00,738	6,002	94,736	...	...	...	...	...	...	...	...	...	
Bombay and Military, 7th Meerut Division—													
Civil Accounts	33,067	92,72,098	...	...	*—92,39,031*	...	...	...	...	...	...	...	+5,764
Military Accounts	92,80,619	35,824	+92,44,795	...	...	...	...	...	...	...	...	...	

Bengal and Military, 7th Meerut Division—													
Civil Accounts	1,907	35,174	...	...	...	*—33,267*	...	...	...	...	...	...	+25
Military Accounts	36,120	2,828	+33,292	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 7th Meerut Division—													
Civil Accounts	11,96,796	3,79,14,425	...	...	...	...	*—3,67,17,629*	...	...	...	...	...	+10,369
Military Accounts	3,77,75,621	10,47,623	+3,67,27,998	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 7th Meerut Division—													
Civil Accounts	69,488	20,39,676	...	...	...	...	...	*—19,70,188*	...	...	...	...	+4,246
Military Accounts	20,50,360	75,926	+19,74,434	...	...	...	...	...	...	...	...	...	
Burma and Military, 7th Meerut Division—													
Civil Accounts	6,571	20,448	...	...	...	...	...	...	*—13,877*	...	...	...	*—1*
Military Accounts	20,720	6,844	+13,876	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 7th Meerut Division—													
Civil Accounts	222	10,865	...	...	...	...	...	...	...	*—10,643*	...	...	+2,109
Military Accounts	13,107	355	+12,752	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 7th Meerut Division—													
Civil Accounts	5,267	43,427	...	...	...	...	...	...	...	...	*—38,160*	...	+29
Military Accounts	43,501	5,312	+38,189	...	...	...	...	...	...	...	...	...	
Assam and Military, 7th Meerut Division—													
Civil Accounts	3,455	41,310	...	...	...	...	...	...	...	...	...	*—37,855*	*—112*
Military Accounts	41,305	3,562	+37,743	...	...	...	...	...	...	...	...	..	
India and Military, 8th Lucknow Division—													
Civil Accounts	8,63,561	1,08,42,070	*—99,78,509*	...	...	...	...	...	...	...	...	...	*—46,978*
Military Accounts	1,10,01,561	10,69,970	+99,31,531	...	...	...	...	...	...	...	...	...	
Madras and Military, 8th Lucknow Division—													
Civil Accounts	5,221	1,15,366	...	*—1,10,145*	...	...	...	...	...	...	...	...	*170*
Military Accounts	1,16,509	6,534	+1,09,975	...	...	...	...	...	...	...	...	...	
Bombay and Military, 8th Lucknow Division—													
Civil Accounts	9,607	2,09,335	...	...	*—1,99,728*	...	...	...	...	...	...	...	+1,037
Military Accounts	2,13,816	13,051	+2,00,765	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	2,81,59,659	50,16,66,120	*—8,01,58,988*	*—13,57,353*	*—17,50,19,382*	*—6,30,905*	*—4,62,18,988*	*—15,69,55,713*	*—1,87,120*	*—69,352*	*—1,28,48,159*	*—60,501*	*—47,5[illegible] 06 461*
Carried over — Military Accounts	50,29,56,977	2,92,32,740	+47,37,24,237	...	...	...	...	...	...	...	...	...	+47,87,24,[illegible]37
Carried over — Net	...	...	+39,35,65,249	*—13,57,353*	*—17,50,19,382*	*—6,30,905*	*—4,62,18,988*	*—15,69,55,713*	*—1,87,120*	*—69,352*	*—1,28,48,159*	*—60,501*	+2,17,776

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	2,81,59,659	50,16,66,120	*—8,01,58,988*	*—13,57,353*	*—17,50,19,382*	*—6,30,905*	*—4,62,18,988*	*—15,69,55,713*	*—1,87,120*	*—69,352*	*1,28,48,159*	*—60,501*	*47,35,06,461*
Military Accounts	50,29,56,977	2,92,32,740	+47,37,24,237	...	...	...	...	...	...	...	...	...	+47,37,24,237
Net	...	...	+39,35,65,249	*—13,57,353*	*—17,50,19,382*	*—6,30,905*	*—4,62,18,988*	*—15,69,55,713*	*—1,87,120*	*—69,352*	*—1,28,48,159*	*—60,501*	+2,17,776
ACCOUNT BETWEEN—													
Bengal and Military, 8th Lucknow Division—													
Civil Accounts	1,56,171	36,92,239	...	...	...	*—35,36,068*	...	...	...	...	...	...	+489
Military Accounts	36,94,011	1,57,454	+35,36,557	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 8th Lucknow Division—													
Civil Accounts	12,82,341	3,41,95,525	...	...	...	...	*—3,29,13,184*	...	...	...	...	...	+16,290
Military Accounts	3,43,20,381	13,90,907	+3,29,29,474	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 8th Lucknow Division—													
Civil Accounts	14,104	7,13,620	...	...	...	...	...	*—6,99,516*	...	...	...	...	—11,614
Military Accounts	7,09,510	21,608	+6,87,902	...	...	...	...	...	...	...	...	...	
Burma and Military, 8th Lucknow Division—													
Civil Accounts	2,280	18,655	...	...	...	...	...	...	*—16,375*	...	...	...	*—115*
Military Accounts	19,397	3,137	+16,260	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 8th Lucknow Division—													
Civil Accounts	87,502	35,09,902	...	...	...	...	...	...	...	*—34,22,400*	...	...	*+4,795*
Military Accounts	35,32,436	1,05,241	+34,27,195	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military 8th Lucknow Division—													
Civil Accounts	16,449	1,74,135	...	...	...	...	...	...	...	...	*—1,57,686*	...	+197
Military Accounts	1,76,688	18,805	+1,57,883	...	...	...	...	...	...	...	...	...	
Assam and Military, 8th Lucknow Division—													
Civil Accounts	1,86,414	15,49,491	...	...	...	...	...	...	...	...	...	*—13,63,077*	+36,179
Military Accounts	15,98,809	1,99,553	+13,99,256	...	...	...	...	...	...	...	...	...	

India and Military, 9th Secunderabad Division—													
Civil Accounts	3,82,296	1,01,27,107	*—97,44,811*	...	...	...	...	...	...	...	...	...	+19,791
Military Accounts	1,01,45,480	3,80,878	+97,64,602	...	...	...	...	...	...	...	...	...	
Madras and Military, 9th Secunderabad Division—													
Civil Accounts	5,16,952	3,84,89,735	...	*—3,79,72,783*	...	...	...	...	...	...	...	...	*—25,520*
Military Accounts	3,88,20,679	8,73,416	+3,79,47,263	...	...	...	...	...	...	...	...	...	
Bombay and Military, 9th Secunderabad Division—													
Civil Accounts	95,944	5,50,949	...	...	*—4,55,005*	...	...	...	...	...	...	...	+1,129
Military Accounts	5,47,425	91,291	+4,56,134	...	...	...	...	...	...	...	...	...	
Bengal and Military, 9th Secunderabad Division—													
Civil Accounts	282	25,853	...	...	...	*—25,571*	...	...	...	...	...	...	*—90*
Military Accounts	25,621	140	+25,481	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, 9th Secunderabad Division—													
Civil Accounts	2,692	75,785	...	...	...	...	*—73,093*	...	...	...	...	...	+111
Military Accounts	77,305	4,101	+73,204	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, 9th Secunderabad Division—													
Civil Accounts	6,197	2,57,925	...	...	...	...	..	*—2,51,728*	...	...	...	...	+7,504
Military Accounts	2,70,312	11,080	+2,59,232	...	...	...	...	...	...	...	...	...	
Burma and Military, 9th Secunderabad Division—													
Civil Accounts	2,002	91,624	...	...	...	...	...	...	*—89,622*	...	...	...	3,488
Military Accounts	87,776	1,642	+86,134	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military, 9th Secunderabad Division—													
Civil Accounts	90	13,318	...	...	...	...	...	...	...	*—13,228*	...	...	+685
Military Accounts	14,565	652	+13,913	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, 9th Secunderabad Division—													
Civil Accounts	2,285	41,885	...	...	...	...	...	...	...	...	*—39,600*	...	+12
Military Accounts	40,748	1,136	+39,612	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	3,09,13,660	59,51,93,868	*—8,99,03,799*	*—3,93,30,136*	*—17,54,74,387*	*—41,92,544*	*—7,92,05,265*	*—15,79,06,957*	*—2,93,117*	*—35,04,980*	*—1,30,45,445*	*—14,23,576*	*56,42,80,208*
Carried over — Military Accounts	59,70,38,120	3,24,93,781	+56,45,44,339	...	...	...	...	...	...	...	...	...	+56,45,44,339
Carried over — Net	...	...	+47,46,40,540	*—3,93,30,136*	*—17,54,74,387*	*—41,92,544*	*—7,92,05,265*	*—15,79,06,957*	*—2,93,117*	*—35,04,980*	*—1,30,45,445*	*—14,23,576*	+2,04,131

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*													
Brought forward { Civil Accounts	3,09,13,660	59,51,93,868	*—8,99,03,799*	*—3,93,30,136*	*—17,54,74,387*	*—41,92,544*	*—7,92,05,265*	*—15,79,06,957*	*—2,93,117*	*—35,04,980*	*—1,30,45,445*	*—14,23,578*	*—56,42,80,208*
Military Accounts	59,70,38,120	3,24,93,781	+56,45,44,339	...	...	...	...	...	...	...	...	...	*—56,45,44,339*
Net	...	...	+47,46,40,540	*—3,93,30,136*	*—17,54,74,387*	*—41,92,544*	*—7,92,05,265*	*—15,79,06,957*	*—2,93,117*	*—35,04,980*	*—1,30,45,445*	*—14,23,578*	+2,64,131
ACCOUNT BETWEEN—													
Assam and Military, 9th Secunderabad Division—													
Civil Accounts	342	5,412	...	...	...	...	...	...	...	...	...	*—5,070*	+1
Military Accounts	5,406	335	+5,071	...	...	...	...	...	...	...	...	...	
India and Military, Burma Division—													
Civil Accounts	2,49,135	4,17,604	*—1,68,469*	...	...	...	...	...	...	...	...	...	+313
Military Accounts	4,16,913	2,48,131	+1,68,782	...	...	...	...	...	...	...	...	...	
Madras and Military, Burma Division—													
Civil Accounts	...	58,183	...	*—58,183*	...	...	...	...	...	...	...	...	*—8*
Military Accounts	59,143	968	+58,175	...	...	...	...	...	...	...	...	...	
Bombay and Military, Burma Division—													
Civil Accounts	17,887	46,540	...	...	*—28,653*	...	...	...	...	...	...	...	*—22*
Military Accounts	49,062	20,431	+28,651	...	...	...	...	...	...	...	...	...	
Bengal and Military, Burma Division—													
Civil Accounts	53,152	68,840	...	...	...	*—15,688*	...	...	...	...	...	...	...
Military Accounts	15,879	191	+15,688	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Burma Division—													
Civil Accounts	614	23,155	...	...	...	...	*—22,541*	...	...	...	...	...	*—52*
Military Accounts	22,879	390	+22,489	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military, Burma Division—													
Civil Accounts	862	53,809	...	...	...	...	...	*—52,947*	...	...	...	...	*—8,711*
Military Accounts	45,548	1,312	+44,236	...	...	...	...	...	...	...	...	...	
Burma and Military, Burma Division—													
Civil Accounts	4,70,601	2,73,14,653	...	...	...	...	...	...	*—2,68,44,052*	...	...	...	+8,481
Military Accounts	2,74,69,004	6,16,471	+2,68,52,533	...	...	...	...	...	...	...	...	...	

Bihar and Orissa and Military, Burma Division—													
Civil Accounts	...	655	...	...	...	...	...	...	...	—655	...	...	...
Military Accounts	655	...	+655	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military, Burma Division—													
Civil Accounts	80	3,858	...	...	...	...	...	...	...	...	—3,778	...	...
Military Accounts	3,778	...	+3,778	...	...	...	...	...	...	...	...	...	
Assam and Military, Burma Division—													
Civil Accounts	2,384	2,326	...	...	...	...	...	...	...	...	...	+58	...
Military Accounts	...	58	—58	...	...	...	...	...	...	...	...	...	
India and Military Supply—													
Civil Accounts	20,12,915	5,22,13,697	—5,02,00,782	...	...	...	...	...	...	...	...	...	+7,366
Military Accounts	5,17,63,282	15,55,134	+5,02,08,148	...	...	...	...	...	...	...	...	...	
Madras and Military Supply—													
Civil Accounts	18,96,087	63,01,325	...	—44,05,238	...	...	...	...	...	...	...	...	—30,099
Military Accounts	61,04,126	17,28,987	+43,75,139	...	...	...	...	...	...	...	...	...	
Bombay and Military Supply—													
Civil Accounts	48,29,715	1,44,74,750	...	...	—96,45,035	...	...	...	...	...	...	...	—10,293
Military Accounts	1,43,71,603	47,36,861	+96,34,742	...	...	...	...	...	...	...	...	...	
Bengal and Military Supply—													
Civil Accounts	3,38,255	12,60,745	...	...	...	—9,22,490	...	...	...	...	...	...	—350
Military Accounts	12,15,499	2,93,359	+9,22,140	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Supply—													
Civil Accounts	8,01,810	58,78,989	...	...	...	...	—50,77,179	...	...	...	...	...	+17,580
Military Accounts	57,65,849	6,71,090	+50,94,759	..	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military Supply—													
Civil Accounts	24,87,479	77,68,063	...	...	...	...	...	—52,80,584	...	...	...	...	+25,737
Military Accounts	76,07,084	23,00,763	+53,06,321	...	...	...	...	...	...	...	...	...	
Carried over — Civil Accounts	4,40,74,978	71,10,86,472	—14,02,73,050	—4,37,93,557	—18,51,48,075	—51,30,722	—8,43,04,985	—16,32,40,488	—2,71,37,169	—35,05,635	—1,30,49,223	—14,28,590	66,70,11,494
Carried over — Military Accounts	71,19,53,830	4,46,68,262	+66,72,85,568	...	...	...	...	...	...	...	...	...	+66,72,85,568
Carried over — Net	...	...	+52,70,12,518	—4,37,93,557	—18,51,48,075	—51,30,722	—8,43,04,985	—16,32,40,488	—2,71,37,169	—35,05,635	—1,30,49,223	—14,28,590	+2,74,074

No. 102—Details of Accounts between Provinces and Departments during the Year 31st March 1919—*contd.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward { Civil Accounts	4,40,74,978	71,10,86,472	*−14,02,73,050*	*−4,37,93,557*	*−18,51,48,075*	*−51,30,722*	*−8,43,04,985*	*−16,32,40,488*	*−2,71,37,169*	*−35,05,635*	*−1,30,49,223*	*−14,28,590*	*−66,70,11,494*
Brought forward { Military Accounts	71,19,53,830	4,46,68,262	+66,72,85,568	...	...	...	...	...	...	...	...	...	+66,72,85,568
Brought forward { Net	...	...	+52,70,12,518	*−4,37,93,557*	*−18,51,48,075*	*−51,30,722*	*−8,43,04,985*	*−16,32,40,488*	*−2,71,37,169*	*−35,05,635*	*−1,30,49,223*	*−14,28,590*	+2,74,074
ACCOUNT BETWEEN—													
Burma and Military Supply—													
Civil Accounts	11,29,614	6,74,116	...	...	...	...	...	...	+4,55,498	...	...	...	*−1,409*
Military Accounts	5,58,856	10,15,763	*−4,56,907*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Supply—													
Civil Accounts	1,31,674	86,719	...	...	...	...	...	...	...	+44,955	...	...	+168
Military Accounts	54,241	99,028	*−44,787*	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Supply—													
Civil Accounts	2,55,339	4,30,667	...	...	...	...	...	...	...	...	*−1,75,328*	...	*−831*
Military Accounts	3,96,034	2,21,537	+1,74,497	...	...	...	...	...	...	...	...	...	
Assam and Military Supply—													
Civil Accounts	7,70,022	95,102	...	...	...	...	...	...	...	...	...	+6,74,920	+962
Military Accounts	28,993	7,02,951	*−6,73,958*	...	...	...	...	...	...	...	...	...	
India and Military Central War Accounts—													
Civil Accounts	5,31,29,863	36,70,11,478	*−31,38,81,615*	...	...	...	...	...	...	...	...	...	+26,94,953
Military Accounts	36,67,71,470	5,01,94,902	+31,65,76,568	...	...	...	...	...	...	...	...	...	
Madras and Military Central War Accounts—													
Civil Accounts	50,43,582	3,62,68,295	...	*−3,12,24,713*	...	...	...	...	...	...	...	...	+46,299
Military Accounts	3,63,49,250	50,78,238	+3,12,71,012	...	...	...	...	...	...	...	...	...	

Bombay and Military Central War Accounts—													
Civil Accounts . . .	3,37,31,712	41,31,21,939	...	...	*−37,93,90,227*	...	...	...	...	...	...	...	} *−3,91,97,940*
Military Accounts . . .	36,05,21,118	2,03,28,831	+34,01,92,287	...	...	...	...	...	...	...	...	...	
Bengal and Military Central War Accounts—													
Civil Accounts . . .	9,02,226	33,34,366	...	...	...	*−24,32,140*	...	...	...	...	...	...	} +1,79,005
Military Accounts . . .	36,00,770	9,89,625	+26,11,145	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military Central War Accounts—													
Civil Accounts . .	64,75,340	9,46,63,860	...	...	...	...	*−8,81,88,520*	...	...	...	...	...	} +7,08,511
Military Accounts . .	9,55,43,813	66,46,782	+8,88,97,031	...	...	...	...	...	...	...	...	...	
Punjab and North-West Frontier and Military Central War Accounts—													
Civil Accounts . . .	47,83,702	8,59,88,022	...	...	...	...	...	*−8,12,04,320*	...	...	...	...	} +9,39,040
Military Accounts . .	8,70,60,538	49,17,178	+8,21,43,360	...	...	...	...	...	...	...	...	...	
Burma and Military Central War Accounts—													
Civil Accounts . .	30,02,136	1,99,21,412	...	...	...	...	...	...	*−1,69,19,276*	...	...	...	} *−39,88,164*
Military Accounts . . .	1,94,23,961	64,92,849	+1,29,31,112	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Military Central War Accounts—													
Civil Accounts . . .	4,49,592	37,06,111	...	...	...	...	...	...	...	*−32,56,519*	...	...	} *−1,25,420*
Military Accounts . . .	37,28,227	6,00,128	+31,28,099	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Military Central War Accounts—													
Civil Accounts . . .	10,25,404	87,41,905	...	...	...	...	...	...	...	...	*−77,16,501*	...	} *−57,645*
Military Accounts . . .	86,58,032	9,99,176	+76,58,856	...	...	...	...	...	...	...	...	...	
Assam and Military Central War Accounts—													
Civil Accounts . . .	2,43,772	27,41,457	...	...	...	...	...	...	...	...	...	*−24,97,685*	} +5,50,196
Military Accounts . . .	32,55,992	2,08,111	+30,47,881	...	...	...	...	...	...	...	...	...	
Carried over { Civil Accounts .	15,51,48,956	1,74,78,71,921	*−45,41,54,665*	*−7,50,18,270*	*−56,45,38,302*	*−75,62,862*	*−17,24,93,505*	*−24,44,44,808*	*−4,36,00,947*	*−67,17,199*	*−2,09,41,052*	*−32,51,355*	*−1,59,27,22,965*
Military Accounts	1,69,79,05,125	14,31,63,361	1,55,47,41,764	...	...	...	...	...	...	...	...	...	+1,55,47,41,764
Net .	...	...	+1,10,05,87,099	*−7,50,18,270*	*−56,45,38,302*	*−75,62,862*	*−17,24,93,505*	*−24,44,44,808*	*−4,36,00,947*	*−67,17,199*	*−2,09,41,052*	*−32,51,355*	*−3,79,81,201*

No. 102.—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the year 31st March 1919—*contd.*

	Credits.	Debits.	India General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Provinces.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*concld.*													
Brought forward — Civil Accounts	15,51,48,956	1,74,78,71,921	*—45,41,54,665*	*—7,50,18,270*	*—56,45,38,302*	*—75,62,862*	*—17,24,93,505*	*—24,44,44,808*	*—4,36,00,947*	*—67,17,199*	*—2,09,41,052*	*—32,51,355*	*—1,59,27,22,965*
Brought forward — Military Accounts	1,69,79,05,125	14,31,63,361	+1,55,47,41,764	...	...	...	...	...	...	...	...	...	+1,55,47,41,764
Brought forward — Net	...	...	+1,10,05,87,099	*—7,50,18,270*	*—56,45,38,302*	*—75,62,862*	*—17,24,93,505*	*—24,44,44,808*	*—4,36,00,947*	*—67,17,199*	*—2,09,41,052*	*—32,51,355*	*—3,79,81,201*
ACCOUNT BETWEEN—													
India and Non-Military Pay and Pension Accounts—													
Civil Accounts	96,718	30,46,403	*—29,49,685*	...	...	...	...	...	...	...	...	...	+1,052
Military Accounts	30,92,402	1,41,665	+29,50,737	...	...	...	...	...	...	...	...	...	
Madras and Non-Military Pay and Pension Accounts—													
Civil Accounts	2,577	10,97,874	...	*—10,95,297*	...	...	...	...	...	...	...	...	+4,374
Military Accounts	11,07,183	7,512	+10,99,671	...	...	...	...	...	...	...	...	...	
Bombay and Non-Military Pay and Pension Accounts—													
Civil Accounts	18,57,015	1,76,65,341	...	...	*—1,58,08,326*	...	...	...	...	...	...	...	+6,59,732
Military Accounts	1,68,46,158	3,78,100	+1,64,68,058	...	...	...	...	...	...	...	...	...	
Bengal and Non-Military Pay and Pension Accounts—													
Civil Accounts	54,600	15,41,288	...	...	...	*—14,86,688*	...	...	...	...	...	...	+2,355
Military Accounts	18,78,340	3,89,297	+14,89,043	...	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Non-Military Pay and Pension Accounts—													
Civil Accounts	26,267	18,58,111	...	...	...	...	*—18,31,844*	...	...	...	...	...	+7,125
Military Accounts	18,40,777	1,808	+18,38,969	...	...	...	...	...	...	...	...	...	

Punjab and North West Frontier and Non Military Pay and Pension Accounts—													
Civil Accounts . . .	1,30,933	10,28,276	...	...	...	...	...	—8,97,343	...	...	...	...	} −3,349
Military Accounts . . .	9,52,929	58,935	+8,93,994	...	...	...	...	...	...	...	...	...	
Burma and Non-Military Pay and Pension Accounts—													
Civil Accounts . . .	427	1,47,295	...	...	...	...	...	...	—1,46,868	...	...	...	} ...
Military Accounts . . .	1,47,270	402	+1,46,868	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Non-Military Pay and Pension Accounts—													
Civil Accounts . . .	18,385	6,85,661	...	...	...	...	...	...	...	—6,67,276	...	...	} −3,311
Military Accounts . . .	6,76,083	12,118	+6,63,965	...	...	...	...	...	...	...	...	...	
Central Provinces and Berar and Non-Military Pay and Pension Accounts—													
Civil Accounts . . .	5,314	4,16,587	...	...	...	...	...	...	...	...	—4,11,273	...	} +9,959
Military Accounts . . .	4,23,605	2,373	+4,21,232	...	...	...	...	...	...	...	...	...	
Assam and Non-Military Pay and Pension Accounts—													
Civil Accounts . .	4,122	1,05,162	...	...	...	...	...	...	...	...	...	—1,01,040	} 3,648
Military Accounts . . .	97,580	188	+97,392	...	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts .	15,73,45,314	1,77,54,63,919	—45,71,04,350	—7,61,13,567	—58,03,46,628	—90,49,550	—17,43,25,349	—24,53,42,151	—4,37,47,815	—73,84,475	—2,13,52,325	—33,52,395	—1,61,81,18,605
Military Accounts .	1,72,49,67,452	14,41,55,759	+1,58,08,11,693	...	...	...	...	...	...	...	...	...	+1,58,08,11,693
Net . . .	...	...	+1,12,37,07,343	—7,61,13,567	—58,03,46,628	—90,49,550	—17,43,25,349	—24,53,42,151	—4,37,47,815	—73,84,475	—2,13,52,325	—33,52,395	—3,73,06,912

No. 102—DETAILS of Accounts between PROVINCES and DEPARTMENTS during the Year ended 31st March 1919—*concld.*

	Credits.	Debits.	India, General.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS—													
ACCOUNT BETWEEN—													
India and Railways—													
Civil Accounts	17,56,64,376	11,28,64,762	+6,27,99,614	...	...	...	...	...	...	...	...	...	+15,79,855
Railway Accounts	11,44,14,320	17,56,34,079	*—6,12,19,759*	...	...	...	...	...	...	...	...	...	
Madras and Railways—													
Civil Accounts	9,91,24,178	4,79,22,657	...	+5,12,01,521	...	...	...	...	...	...	...	...	+1,48,734
Railway Accounts	4,78,60,721	9,89,13,508	*—5,10,52,787*	...	...	...	...	...	...	...	...	...	
Bombay and Railways—													
Civil Accounts	19,77,95,759	11,02,36,996	...	...	+8,75,58,763	...	...	...	...	...	...	...	*—3,48,481*
Railway Accounts	10,96,61,372	19,75,68,616	*—8,79,10,138*	...	+2,894	...	...	...	...	...	...	...	
Bengal and Railways—													
Civil Accounts	10,77,41,936	8,28,19,502	...	...	...	+2,49,22,434	...	...	...	...	...	...	*—13,20,865*
Railway Accounts	8,14,52,782	10,76,96,081	*—2,62,48,003*	...	...	+4,704	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Railways—													
Civil Accounts	5,83,24,106	3,06,61,377	...	...	...	...	+2,76,62,729	...	...	...	...	...	+54,654
Railway Accounts	3,05,92,190	5,82,00,265	*—2,77,14,911*	...	...	...	+1,06,836	...	...	...	...	...	
Punjab and North-West Frontier Province and Railways—													
Civil Accounts	8,08,04,580	4,13,93,450	...	...	...	...	...	+3,94,11,130	...	...	...	...	+1,06,715
Railway Accounts	4,14,43,206	8,07,47,621	*—3,93,04,415*	...	...	...	...	...	...	...	...	...	
Burma and Railways—													
Civil Accounts	3,62,30,761	1,58,81,590	...	...	...	...	...	...	+2,03,49,171	...	...	...	*—1,81,669*
Railway Accounts	1,56,99,921	3,62,30,761	*—2,05,30,840*	...	...	...	...	...	...	...	...	...	
Bihar and Orissa and Railways—													
Civil Accounts	4,18,958	13,43,536	...	...	...	...	...	...	...	*—9,24,578*	...	...	+86,397
Railway Accounts	14,38,316	4,27,341	+10,05,333	...	...	...	...	...	...	+5,642	...	...	
Central Provinces and Railways—													
Civil Accounts	15,05,818	38,21,894	...	...	...	...	...	...	...	...	*—23,16,076*	...	+10,073
Railway Accounts	38,20,361	14,94,212	+23,26,149	...	...	...	...	...	...	...	...	...	
Assam and Railways—													
Civil Accounts	4,10,933	8,33,758	...	...	...	...	...	...	...	...	...	*—4,22,825*	*—56,116*
Railway Accounts	7,77,388	4,10,679	+4,18,631	...	...	...	...	...	...	...	...	*—51,922*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND RAILWAYS. Civil Accounts	75,30,21,405	44,77,79,522	+6,27,99,614	+5,12,01,521	+8,75,58,763	+2,49,22,434	+2,76,62,729	+3,94,11,130	+2,03,49,171	*—9,24,578*	*—23,16,076*	*—4,22,825*	+31,02,41,883
Railway Accounts	44,71,60,577	75,73,23,163	*—31,02,30,740*	...	+2,894	+4,704	+1,06,836	...	...	+5,642	...	*—51,922*	*—31,01,62,586*
Net	...	...	*—24,74,31,126*	+5,12,01,521	+8,75,61,657	+2,49,27,138	+2,77,69,565	+3,94,11,130	+2,03,49,171	*—9,18,936*	*—23,16,076*	*—4,74,747*	+79,297

No. 103.—Account of Receipts and Disbursements on Remittance Account between England and India for the Year ended 31st March 1919.

	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	£	£	£	£	£	£	£	£	£	£	£
Receipts.											
His Majesty's Imperial Government—											
Extension of Ordnance Factories	4,995	...	...	...	...	...	...	...	...	...	4,995
Australian Horses	95,994	...	...	...	...	...	...	...	...	...	95,994
Miscellaneous charges on Stores (War)	2,682	...	...	...	...	...	...	...	...	...	2,682
Wool supplied from Australia for Cawnpore Mills	109,878	...	...	...	...	...	...	...	...	...	109,878
Expenditure in India in connection with Expeditionary Forces and other War Services	56,114,882	...	...	...	...	...	...	...	...	...	56,114,882
Stores supplied in connection with munitions	367,005	...	...	...	...	...	...	...	...	...	367,005
Receipts in India on account of Pensions to out-pensioners of Chelsea Hospital	1,022	...	...	...	...	...	...	...	...	...	1,022
Enlistment of natives of India for service in the Colonies	20	...	...	...	...	...	...	...	...	...	20
Receipts on account of pensions paid in India to Naval and Greenwich Hospital Pensioners	5	...	...	...	...	...	...	...	...	...	5
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	42	...	...	...	...	...	...	...	...	...	42
Little Basses Light Vessel Dues	...	110	886	2,345	...	...	1,248	...	...	...	4,589
Balances of Shipping Masters' Accounts	...	20	1,605	2,104	...	...	390	...	...	...	4,119
Hire of transports on behalf of the Commonwealth of Australia	6,109	...	...	...	...	...	...	...	...	...	6,109
Receipts on account of Indian Forces in North China	7,389	...	...	...	...	...	...	...	...	...	7,389
Share of Revenue of the Persian Gulf Radio Offices	2,682	...	...	...	...	...	...	...	...	...	2,682
Receipts on account of additional Indian troops lent for Service at Hong Kong in 1912	11,970	...	...	...	...	...	...	...	...	...	11,970
Recoveries on account of Allotments paid in England on behalf of British Soldiers including Territorials on the Indian Establishment	1,71,435	...	...	...	...	...	...	...	...	...	171,435
Expenditure in India in connection with Admiralty Transports	19,08,925	...	...	...	...	...	...	...	...	...	1,908,925
Advances from Naval Funds to Marine Transport Officer, Suez	8,820	...	...	...	...	...	...	...	...	...	8,820
Motor Ambulances and Aircraft presented by Indian Princes and others	117,598	...	...	...	...	...	...	...	...	...	117,598
Advances in India on account of the Emigration of coolies and supplies to H. M's, ships on the East Indies Station											
Civil	...	134	...	...	...	...	...	...	...	...	134
Military	3,106	...	...	...	...	...	...	...	...	...	3,106
Miscellaneous receipts—											
Civil	2,808	1,001	29,449	35	...	3	2	20	...	...	34,318
Military	777,739	...	...	...	...	...	...	...	...	...	777,739

Marine	15,11,808	...	...	...	...	...	...	...	...	...	15,11,808
Military Works Services	728	...	...	...	...	...	...	...	...	...	728
Posts and Telegraphs	1	...	...	...	...	...	...	...	...	...	1
Railway	5	...	...	...	...	...	...	...	...	...	5
Supply of Munitions Mica	...	...	...	...	...	...	...	452	...	...	452
TOTAL	61,228,648	1,265	31,940	4,434	...	3	1,640	472	...	...	61,268,452
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—											
Allotments of pay of British and Indian Services	840,025	...	...	...	...	...	...	...	...	...	840,025
Recoveries from British soldiers for purchase of Exchequer Bonds or War savings certificates	1,879	...	...	...	...	...	...	...	...	...	1,879
Family and Miscellaneous Remittances made by means of Rolls, etc.	41,949	...	...	...	...	...	...	...	...	...	41,949
Family Remittances-Indo-European Telegragh Department	918	...	...	...	...	...	...	...	...	...	918
Transfer through currency against Gold in England	6,366,666	...	...	...	...	...	...	...	...	...	6,366,666
Treasury notes for Bombay	500,000	...	...	...	...	...	...	...	...	...	500,000
Surplus Revenue of Occupied Terriories in Mesopotamia	113,485	...	...	...	...	...	...	...	...	...	113,485
Payment to the Imperial Bank of Persia on account of Kran Cridits	1,950,000	...	...	...	...	...	...	...	...	...	1,950,000
Purchase of silvesr under the Pitman's Act	24,037,967	...	...	...	...	...	...	...	...	...	24,037,967
Remittances to India on account of interned enemy aliens	3	...	...	...	...	...	...	...	...	...	3
East Indian Railway Company, Advances in England for purchase of Stores, etc.	257,119	...	...	...	...	...	...	...	...	...	257,119
South Indian Railway Company ditto	40,510	...	...	...	...	...	...	...	...	...	40,510
Bengal and North-Western Railway Company ditto	53,524	...	...	...	...	...	...	...	...	...	53,524
Great Indian Peninsula Railway Company ditto	346,640	...	...	...	...	...	...	...	...	...	346,640
Bombay, Baroda and Central India Railway Company (including Rajputana-Malwa Railway), Advances in England for purchase of Stores, etc.	205,099	...	...	...	...	...	...	...	...	...	205,099
Rohilkund and Kumaon Railway Company, Special interest on joint Debenture Stock	18,540	...	...	...	...	...	...	...	...	...	18,540
Store supplied for Ordnance Factories	912,250	...	...	...	...	...	...	...	...	...	912,250
Stores supplied for War purposes	8,018,245	...	...	...	...	...	...	...	...	...	8,018,245
Extension of Ordnance Factories	...	...	...	...	...	...	...	...	...	...	...
Enemy's ships employed by the Indian Government	31,864	...	...	...	...	...	...	...	...	...	31,864
Nickel supplied for coinage purposes	...	...	9,649	...	...	...	...	...	...	...	9,649
Hire of Transports, Canal Dues, Coal, etc.	81,538	...	...	...	...	...	...	...	...	...	81,538
Purchase of Silver	12,937,519	...	2,454,408	...	...	...	...	...	...	...	15,391,927
Purchase of Java Quinine	...	...	...	123,645	...	...	...	...	...	...	123,645
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States—											
Civil	24	11,419	7,456	7,300	3,464	2,974	6,853	4,956	746	93	45,285
Railways	422	...	...	...	...	...	...	...	...	...	422
Bills drawn by the Mission to the Court of Persia	820,000	...	...	...	...	...	...	...	...	...	820,000
Contributions by Ruling Princes and others to Relief Funds	20	...	...	...	...	13	...	...	33	...	65
Expeditionary Forces—Purchase of mules	24,327	...	...	...	...	...	...	...	...	...	24,327
Liquidation of Hostile firms	...	...	...	24,598	...	...	479,187	...	...	...	503,785
Carried over	57,600,533	11,419	2,471,513	1,55,543	3,464	2,987	486,040	4,956	779	93	60,737,327

No. 103—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA for the Year ended 31st March 1919—*contd.*

Receipts—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	61,228,648	1,265	31,940	4,484	...	3	1,640	472	...	...	61,268,452
	57,600,533	11,419	2,471,513	155,543	3,464	2,987	486,040	4,956	779	93	60,737,327
Pay and Pensions paid in England, chargeable to Indian States, Foreign Funds, etc.—											
Civil	54	2,257	518	945	46	...	717	626	...	...	5,163
Military	136	...	...	...	...	...	...	...	...	...	136
National Health Insurance in respect of soldiers in India	41,568	1	5	...	...	...	...	...	...	...	41,574
General Provident Fund	2,782	...	...	1	...	...	43	...	...	100	2,926
Expenses of the Transport "Golconda"	1,363	...	...	...	...	...	...	...	...	...	1,368
Bonze Cainage supplied for Australian Common wealth	2	...	...	...	...	...	...	...	...	...	2
Sale of opium	...	...	...	716	...	...	...	...	...	...	716
Gold shipped to India from Australia and New Zealand	40	...	...	...	...	...	...	...	...	...	40
National Health Insurance stamps	109,190	...	...	...	...	...	...	...	...	...	109,190
Egyptian notes and coins returned to the Finance Ministry, Cairo	...	...	4	...	...	...	...	...	...	...	4
Purchase of loyalty	27,654	...	...	...	...	...	...	...	...	...	27,654
Stores supplied by the War Office on direct demand from India	1,525,768	...	...	...	...	...	...	...	...	...	1,525,768
War Loan (Army) Account	35	...	...	...	...	...	...	...	...	...	35
Miscellaneous receipts—											
Civil	376,211	746	3,716	1,152	204	3	125	1,361	...	35	383,553
Military	75,005	...	...	...	...	...	...	...	...	...	75,005
Military Works Services	770	...	...	...	...	...	...	...	...	...	770
Marine	4,998	...	...	...	...	...	...	...	...	...	4,998
Railways	451	...	...	...	...	...	...	...	...	...	451
Posts and Telegraphs	233	...	...	...	...	...	...	...	...	...	233
TOTAL	59,766,793	14,423	2,475,756	158,357	3,714	2,990	486,925	6,943	779	228	62,916,908
TOTAL INDIA £	120,995,441	15,688	2,507,696	162,841	3,714	2,993	488,565	7,415	779	228	124,185,360

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

	£
Repayments by His Majesty's Treasury and other Public Departments in respect of—	
Expenditure incurred in India in connection with the Indian Force in North China	10,683
Postal and Money Order transactions (receipts in excess of payments)	3,621,439
Advances in India on account of the Emigration of Coolies, African Protectorates, and for supplies to His Majesty's Ships on the East India Station	1,057,209
Pensions paid in India to Out-pensioners of Chelsea Hospital	59,895
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hongkong and Singapore	7,010
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	1,122
Moiety of expenditure in connection with Persian Gulf Radio Offices	6,299
Receipts from the Admiralty for teak shipped from India	9,411
Moiety of expenditure incurred in India in connection with Lighting and Buoying the Persian Gulf	24,180
Expenditure in India in connection with Expeditionary Forces and other war services	92,252,827
Expenditure in India in connection with Admiralty Transports	1,738,889

Supplies for the Munitions			124,070
Moiety of expenditure in India in connection with Troops lent for service in Persia			21
Moiety of Expenditure in India in connection with :—			
South Persia Military Police			1,992,707
Defence Works at Aden			21,305
Hides shipped to Italy			109,520
Stores supplied to Dominions, Dependencies and Protectorates and Miscellaneous advances in India			420,531
Remittances to India granted to Crown Colonies			22,225
Turkish Light houses in the Red Sea			7,455
Australian and New Zealand Personnel			61,447
			101,548,245
HIS MAJESTY'S INDIAN GOVERNMENT—			
Estates remitted from India by Administrators-General by means of Bills on London		1,983	94,856
Bengal and North-Western Railway Company : miscellaneous refunds		3,433	
Bombay, Baroda and Central India Railway Company : miscellaneous refunds		14,020	
East Indian Railway Company : miscellaneous refunds		2,747	
Great Indian Peninsula Railway Company : miscellaneous refunds		1,066	
South Indian Railway Company : miscellaneous refunds			23,249
Receipts from the War Office in respect of funds for East Africa			2,681,500
Funds supplied for Treasury Chest Officer, Ceylon			8,333
Egyptian Currency coined at the Calcutta and Bombay Mints			182,288
Receipt for Egyptian Currency taken into India and Mesopotamia by troops and returned to the Egyptian Government			38,067
Bronze coinage supplied from the Calcutta Mint for the Australian Commonwealth			3,945
Sale of Opium			427,234
Subscriptions to the General Provident Fund			2,422
Liquidation of Hostile Firms in India			86,814
Purchase of Tea in Ceylon			12,083
Credit given by the Government of India to the Government of Ceylon			56,667
Remittances to India granted to African Banks			104,453
British securities " " on account of Interned enemy Aliens			27,494
Paper Currency Reserve—Gold withdrawn in London against Reserve in India			718,331
Currency notes for East Africa			367,609
Opium supplied to the Government of Hong Kong the Straits Settlements and Siam			3,82,500
Burma Ruby Mines—arrears of Royalties			9,81,213
Receipts in connection with the S.S. "Loyalty"			8,800
Subscriptions to the Bengal and Madras Family pension Fund			16,213
Receipts from the officers' Families' Funds for disbursement in India			130
Contributions to the Imperial Indian Relief Fund			5,000
King Emperor's Patriotic Fund			939
Receipt from His Highness the Maharaja of Mysore as a war contribution			35,000
Interest on sterling securities of Railway Provident Fund			75,000
Miscellaneous			8,058
Transfer from Gold Standard Reserve to Home Treasury Balances			158,060
			269,986
			6,776,244
TOTAL ENGLAND			108,324,489
TOTAL RECEIPTS		£	222,509,849

No. 103.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1919—*contd.*

Disbursements.	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—											
Expenditure in India in connection with Expeditionary Forces and other War services	134,691,099	...	...	...	...	...	...	...	...	...	134,691,099
Turkish Light houses in the Red Sea	...	...	6,638	...	...	...	...	...	...	...	6,638
Lighting and Buoying of the Persian Gulf	8,902	...	...	...	...	...	...	...	...	...	8,902
Manufacture of shells—Munitions	5,090	...	...	...	...	...	...	...	...	...	5,090
Special Aden Defences 1902	24,477	...	...	...	...	...	...	...	...	...	24,477
Refunds on account of allotments paid in England on behalf of British soldiers (including Territorials) on the Indian Establishment	169,314	...	...	...	...	...	...	...	...	...	169,314
Supply of Munitions—Mica	5,127	...	...	...	...	...	...	102,340	...	...	107,467
Payments on account of Indian Native Regiments lent for service in the Colonies	1,408	...	...	...	...	...	...	...	...	...	1,408
Advances in India on account of the Emigration of Coolies, etc. and Supplies to H. M.'s Ships on the East India Station—											
Civil	11,639	19,911	782,568	1,793	...	...	3,488	...	...	...	819,399
Military	11,647	...	...	...	...	...	...	...	...	...	11,647
Marine	119,618	...	...	...	...	...	...	...	...	...	119,618
Pensions paid in India to Out-pensioners of Chelsea Hospital	51,640	...	...	...	...	...	...	...	...	...	51,640
Ditto to Naval and Greenwich Hospital Pensioners	546	...	...	...	...	...	...	...	...	...	546
Enlistment of natives of India for service in the Colonies	1,238	...	...	...	...	...	...	...	...	...	1,238
Remittances paid in India on behalf of Asiatic Artillery at Hong-Kong and Singapore	5,269	...	...	...	...	...	...	...	...	...	5,269
Postal and Money Order Transactions	3,652,722	...	...	...	...	...	...	...	...	...	3,652,722
Little Basses Light Vessel Dues	...	11	...	54	...	...	31	...	...	...	96
Balances of Shipping Masters' Accounts	...	60	5,143	7,008	...	...	166	...	...	...	12,377
Additional troops lent for service at Hong-Kong in 1912	13,057	...	...	...	...	...	...	...	...	...	13,057
Share of expenditure of Persian Gulf Radio Offices	3,987	...	...	...	...	...	...	...	...	...	3,987
Expenditure in connection with Indian Forces in North China	12,839	...	...	...	...	...	...	...	...	...	12,839
Ditto ditto South Persian Military Police	1,200,600	...	...	...	...	...	...	...	...	...	1,200,600
Hire of transports on behalf of the Commonwealth of Australia	60,645	...	...	...	...	...	...	...	...	...	60,645
Australian and Newzealand Personnel	71,667	...	...	...	...	...	...	...	...	...	71,667
Receipts from Admiralty for teak supplied from India	...	...	...	...	...	...	9,411	...	...	...	9,411
Remittances to Command Pay Master, Straits Settlements	17	...	...	...	...	...	...	...	...	...	17
Expenditure in connection with Admiralty Transports	3,037,159	...	...	...	...	...	...	...	...	...	3,037,159
Munition supplied through Railway Department	7,695	...	...	...	...	...	...	...	...	...	7,695
Motor Ambulances and Air Craft presented by Indian Princes and others	257	...	...	...	...	...	...	...	...	...	257
Remittances to India granted to Crown Colonies	...	...	22,225	...	...	...	...	...	...	...	22,225
Miscellaneous Payments—											
Civil	161,167	801	87,723	5,659	37	455	7,553	...	...	...	263,395
Military Works Services	2,953	...	...	...	...	...	...	...	...	...	2,953
Military	671,683	...	...	...	...	...	...	...	...	...	671,683

Marine	1,528,851	...	...	...	...	...	...	...	...	...	1,528,851
Posts and Telegraphs	520	...	...	...	...	...	...	...	...	...	520
Railway	135	...	...	...	...	...	...	...	...	...	135
Total	145,532,968	20,783	904,297	14,514	37	455	20,649	102,340	...	...	146,596,043
His Majesty's Indian Government in London—											
Opium supplied to Colonial Governments	...	...	...	981,213	...	...	...	...	...	...	981,213
Rupees sent from India to East Africa	...	...	3,193,507	...	...	...	...	...	...	...	3,193,507
Purchase of silver	6	...	5	...	...	...	...	...	...	...	11
Allotments of pay, etc., British and Indian services	186	...	...	...	...	...	...	...	...	...	186
Family and Miscellaneous Remittances made by means of Rolls	46,234	...	...	...	...	...	...	...	...	...	46,234
Charges on account of Administered territories in Mesopotamia	5,755	...	...	...	...	...	...	...	...	...	5,755
Hire of Transport Canal Dues, etc.	29	...	...	...	...	...	...	...	...	...	29
Stores purchased in England chargeable to Provincial and Local Funds, etc.	...	...	...	...	41	42	...	...	...	...	83
Remittances by Administrators General	...	...	...	222	...	...	...	...	...	...	222
Sale of opium	...	...	...	427,950	...	...	...	...	...	...	427,950
Egyptian Notes and Coins returned to Finance Ministry Egypt	...	...	42,492	...	...	...	...	...	...	...	42,492
Gold shipped to India from Australia	10	...	...	...	...	...	...	...	...	...	10
Bombay, Baroda and Central India Railway Company—Advances for purchase of stores, etc.	939	...	...	...	...	...	...	...	...	...	939
Expeditionary Forces—purchase of mules	15,163	...	...	...	...	...	...	...	...	...	15,163
Bronze coinage for the Australian Commonwealth	3,797	...	...	...	...	...	...	...	...	...	3,797
Remittances to India by Indians in East Africa	...	...	132,629	...	...	...	...	...	...	...	132,629
Burma ruby mines arrears of Royalties	...	...	...	...	...	...	8,800	...	...	...	8,800
Transaction in connection with Relief Funds	72	...	...	...	...	...	...	...	...	...	72
General Provident Fund—											
Marine	3	...	...	...	...	...	...	...	...	...	3
Military Works Services	43	...	...	...	...	...	...	...	...	...	43
Civil	135	244	201	180	326	...	159	35	106	37	1,428
Military	484	...	...	...	...	...	...	...	...	...	484
Railways	220	...	...	...	...	...	...	...	...	...	220
Posts and Telegraphs	241	...	...	...	...	...	...	...	...	...	241
Enemy's ships employed by the Indian Government	1,203	...	...	...	...	...	...	...	...	...	1,203
Egyptian Currency coined at Bombay and Calcutta Mints	...	...	33,388	...	...	...	...	...	...	...	33,388
Remittances tondia on account of interned enemy aliens	26,996	...	...	...	...	...	...	...	...	...	26,996
Subscription to India War Loan by means of British Treasury Bills	637,417	...	...	...	...	...	...	...	...	...	637,417
Remittance for payment by War Office	29	...	...	...	...	...	...	...	...	...	29
Currency transfer against gold in England	33,333	...	...	...	...	...	...	...	...	...	33,333
National Health Insurance Stamps	172,759	...	...	...	...	...	...	...	...	...	172,759
Liquidation of Hostile Firms in India	...	...	...	15,314	...	...	71,500	...	...	...	86,814
Purchase of Exchequer Bonds, etc.	113	...	...	...	...	...	...	...	...	...	113
Purchase of "Loyalty"	16,213	...	...	...	...	...	...	...	...	...	16,213
Transfer from Gold Standard Reserve to Home Treasury Balances	269,986	...	...	...	...	...	...	...	...	...	269,986
Store supplied for Ordnance Factories	79,868	...	...	...	...	...	...	...	...	...	79,868
	1,311,234	244	3,402,222	1,424,879	367	42	80,459	35	106	37	6,218,625
Carried over	145,532,968	20,783	904,297	14,514	37	455	20,649	102,340	...	...	146,596,043

No. 103.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India for the year ended 31st March 1919—*concld.*

Disbursements—*concld.*	India.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	£	£	£	£	£	£	£	£	£	£	£
Brought forward	145,532,968	20,783	904,297	14,514	37	455	20,649	102,340	...	...	146,596,043
	1,311,234	244	3,402,222	1,424,879	367	42	80,459	35	106	37	6,219,625
MISCELLANEOUS PAYMENTS—											
Civil	54,199	146,087	26,849	5,726	59	4,118	9,945	795	6,600	...	254,378
Military	39,786	...	...	...	...	...	...	...	...	...	39,786
Marine	31,675	...	...	...	...	...	...	...	...	...	31,675
Railways	4,684	...	...	...	...	...	...	...	...	...	4,684
Posts and Telegraphs	922	...	...	...	...	...	...	...	...	...	922
Military Works Services	236	...	...	...	...	...	...	...	...	...	236
TOTAL	1,442,736	146,331	3,429,071	1,430,605	426	4,160	90,404	830	6,706	37	6,551,306
TOTAL INDIA	146,975,704	167,114	4,333,368	1,445,119	463	4,615	111,053	103,170	6,706	37	153,147,349

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Stores supplied in connection with Munitions	385,356
Payments to His Majesty's Treasury and other Public Departments on account of—	
Little Basses Light Vessel Dues	4,075
Balances of Shipping Masters' accounts	815
Wool from Australia for the Cawnpur Woollen Mills	213,378
Horses from Australia	95,994
Recoveries of allotments paid in England on behalf of British Soldiers (including Territorials) on the Indian Establishment	237,240
Miscellaneous	349,280
Motor Ambulances and air craft presented by Indian princes and others	109,969
Advances from Naval Funds to Marine Transport Officer, Suez	8,820
Additional troops lent for service at Hong-Kong in 1912	278
Australian Transports (refund of excess receipts in previous years)	8,976
Extension of Ordnance Factories in India	4,906
Miscellaneous charges on stores (War)	2,682
	1,421,769

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—			
Family Remittances and allotments of British and Indian services including allotment of pay, etc., of officers with Expeditionery Forces		37,278	879,700
Remittance for payments by War Officer		2,128	
Remittances Indo-European telegraph		5,324	
Effect of deceased Soldiers		9,184	
Remittances by British Troop for deposit in the Post Office Savings Bank			53,914
Remittances by Administrators General			90,123
Bengal and North-Western Railway Company: Advances for purchase of Stores, etc.			55,507
Bombay, Baroda and Central India Railway Company: Advances for purchase of Stores, etc.			207,593
East Indian Railway Company:			
Advances for purchase of Stores, etc.		2,41,139	
Rental paid to the South Behar Railway Company		30,000	
Great Indian Peninsula Railway Company: Advances for purchase of Stores, etc.			271,139
South Indian Railway Company: Advances for purchase of Stores, etc.			349,387
Rohilkund and Kumaon Railway Company: Interest on new 4 per cent. Debenture Stock allocated to State Works			41,576
Surplus Revenue of occupied Territory in Mesopotamia			18,540
National Health Insurance Stamps			100,000
General Provident Fund			51,000
Stores purchased in England chargeable to Provincial and Local Funds and to Indian States			2,936
Nickel supplied for Coinage purposes			45,586
Pay and Pensions paid in England chargeable to Indian States, Local Funds, etc.			9,649
Employment of enemy's ships			5,714
Miscellaneous payments to be brought to charge or recovered in India			30,661
Hire of Transports, Canal dues, coal, etc.			440,782
Stores supplied under war and Ordnance Factory Indents			83,174
Stores supplied by War Office on direct demands from India			7,258,711
Stores supplied under Ordnance Factory indents (War)			1,525,768
Do. do. do. (Ordinary)			495,383
Purchase of Silver			337,000
Purchase of Mules for war purposes			19,648,698
Gold shipped to India from Australia and New Zealand			9,164
Expenditure in connection with the S. S. "Golconda" engaged for the repatriation of enemy aliens			30
" " " "Loyalty"			1,363
Purchase of Java Quinine			38,323
Liquidators of Hostile Firms in India			123,645
Telegraphic transfers drawn by His Majesty's Minister at Teheran in respect of advances made on Indian Account			49,597
Currency notes brought home by Demobilised soldiers of the British Army			875,000
Contributions to the Prince of Wales's National Relief Fund			72
Paper Currency Reserve: Transfer from Home Treasury balances to the reserve in England for investiment			52
Purchase of silver in the United States under the Pittman Act			6,333,333
Payment to the Bank of England for Taeasury notes shipped to Bombay			24,037,967
Payment to the Imperial Bank of Persia against Kran Credits			500,000
Charges on Sovereigns shipped to India from Australia in Exchange for bullion			1,950,000
Payments on account of the Bengal and Madras Family Pension Fund			41,280
			516
			65,963,883
TOTAL ENGLAND			67,385,652
TOTAL DISBURSEMENTS	£		220,533,001

APPENDIX B-A.

Finance and Revenue Accounts

OF THE

Government of India.

Account of District Local Funds

FOR

1918-19.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue—												
Capitation Tax or house-tax	6,556	...	10,17,869	...	24,695	...	320	...	22,462	...	...	10,71,902
Rent of fisheries	...	...	2,15,141	1,78,626	1,539	...	...	...	154	...	...	3,95,460
Revenue due to canals	...	...	...	...	...	4,825	...	...	...	...	...	4,825
Miscellaneous	...	...	9,847	2,12,170	...	31,932	2,103	5,530	...	...	64,639	3,26,221
Local Rates—												
Cess on lands for expenditure on Roads, Schools, Hospitals, and general purposes	74,446	2,15,009	62,12,332	23,79,950	69,02,987	67,92,372	41,17,176	27,96,025	57,60,183	11,67,601	7,10,726	3,71,28,807
Miscellaneous	2,375	2,161	10,77,134	2,05,930	9,753	...	20,628	...	31	...	1,84,918	15,02,930
Interest—												
Interest on securities of District Funds—												
For Educational purposes	2	...	5,570	7,315	525	9,249	646	...	70	1,743	...	25,120
For Medical purposes	...	...	4,676	7,678	9,458	29,152	1,789	...	882	...	...	53,626
For general purposes	...	...	...	...	...	...	...	...	...	8,474	...	8,474
Interest on arrear Revenues	...	...	14,162	1,750	33,311	...	1,861	...	46,629	...	...	97,713
Other items	298	8,259	5,90,309	12,259	54	2,48,329	83,638	13,214	26,729	...	13	9,83,102
Law and Justice—Courts of Law—												
Fees, Fines, and Forfeitures	...	...	62,322	1	2,329	...	1,400	...	26,397	141	128	92,718
Police—												
Receipts under Cattle Trespass Act	14,841	3,944	...	3,38,043	3,18,954	7,10,311	1,65,467	...	2,16,719	5,50,005	1,36,152	24,54,436
Other items	...	15	...	23	13,637	16,938	4,353	3,57,923	8,641	2,81,570	2,297	6,85,397
Education—												
Fees from Schools, general training, and special	10,991	9,534	4,66,020	1,77,303	45,149	4,00,460	3,59,978	...	25,258	1,324	14,883	15,10,900
Contributions from Government	56,673	3,04,191	29,10,774	49,37,147	...	25,26,811	15,07,591	5,07,239	10,07,220	12,84,247	4,29,835	1,54,71,728
Income from Endowments	216	...	7,559	494	...	1,157	1,475	...	...	...	339	11,240
Other contributions	...	...	...	1,85,032	15,28,211	2,06,082	...	...	...	...	...	19,19,325
Miscellaneous—												
Sale of books	...	...	1	714	6,717	5,763	4	...	...	69	...	13,268
Examination Fees	...	...	...	721	645	...	...	...	139	...	588	2,093
Other Receipts	30	585	16,652	14,181	12,548	11,466	3,744	12,770	4,016	8,643	2,549	92,184
Medical—												
Hospital Receipts	1,930	...	1,528	4,781	309	14,895	13,511	...	187	...	...	37,141
Medicine sold by Civil Surgeon	365	...	6,110	...	...	3,853	2,379	21	35	...	23	12,786
Income from Endowments	785	...	4,866	2,562	4,535	13,496	7,328	...	657	...	...	34,229
Contributions	13,660	32,328	6,51,446	75,383	1,10,365	1,80,316	92,934	6,493	83,152	40,410	88,917	13,80,404
Other Contributions	...	...	...	37,931	...	2,17,197	...	...	...	...	...	2,55,128
Miscellaneous—												
Other receipts	28	380	29,183	5,203	4,554	20,136	6,229	947	6,800	7,941	2,174	83,575
Sanitary fees and fines	4	...	40,903	615	13,044	5,873	11,939	184	6,462	...	43	79,067
Minor Departments—												
Botanical and other public garden receipts	64	2,199	...	10,610	...	4,175	45,647	...	...	5,772	...	68,467
Veterinary receipts	880	1 348	2,672	17,291	1,078	14,541	13,176	...	10,994	22,304	558	84,842
Receipts on account of Experimental Cultivation	...	...	...	1,129	437	151	23,383	...	...	2,262	...	27,362
Public Exhibition and Fairs	1,289	...	...	7,544	6,107	60,571	2,46,045	...	96	5,688	...	3,27,340
Contributions	...	...	14,630	1,11,306	...	2,510	...	77,240	5,600	...	...	2,11,286
Miscellaneous	2,552	2,939	332	3,689	3,379	7,373	51,905	5,934	219	326	1,387	80,035
Carried over	1,87,985	5,82,892	133,62,038	89,37,381	90,54,320	115,39,934	67,91,640	37,83,520	72,64,732	33,88,520	16,40,169	6,65,33,131

FUNDS for the Year ended 31st March 1919.

Disbursements.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refund—												
Land Revenue	...	...	4,910	6,804	...	...	...	25	...	...	259	11,998
Local Rates	5	72	801	2,612	1,034	...	4,000	1,765	1,130	129	1,049	12,597
Land Revenue—												
Charges of District Administration	...	...	...	1,855	...	1,130	2,486	60,028	...	...	203	65,702
Miscellaneous	...	...	...	62	271	...	600	...	...	...	4,745	5,678
Local Rates—	...	...	...	2,235	3,00,827	...	...	1,07,372	...	...	4,596	4,15,030
Interest—												
Interest on Loans	...	...	21,954	22,079	1,26,631	(a)11,048	...	...	14,977	...	2,605	1,99,284
Other items	...	...	...	...	...	...	3,010	...	...	...	828	3,838
General Administration—												
General Establishment of Local Funds	5,830	18,337	6,78,153	1,56,559	3,12,577	4,30,145	2,29,987	...	2,35,468	1,76,966	53,940	22,97,962
Law and Justice—												
Travelling allowance	...	...	...	...	2,327	...	...	...	...	...	...	2,327
Fees to pleaders	...	...	...	...	726	...	...	...	...	...	440	1,166
Miscellaneous	...	...	...	...	...	...	...	...	...	...	95	95
Police—												
Cattle-pound charges	3,677	590	...	6,968	21,011	1,93,763	63,109	31,736	15,351	2,72,161	18,363	6,26,729
Other charges	...	...	...	...	...	...	...	4,148	...	...	...	4,148
Refunds	42	...	...	92	563	10,163	3,088	1,549	287	1,124	3,789	20,697
Ports and Pilotage—												
Subsidies to Steam Boat Companies	...	...	...	...	8,874	...	...	...	...	...	...	8,874
Education—												
Grants to Universities	...	...	...	...	...	550	...	...	...	...	...	550
Inspection	776	8,280	...	...	66,749	9,402	68,555	...	23,631	8,546	...	1,85,939
Schools, General—												
High Schools	...	...	2,02,771	...	...	48,883	1,01,946	...	...	...	...	3,53,600
Secondary „	11,166	90,511	3,98,123	13 281	88,655	5,65,881	7,20,625	...	95,620	2,50,768	1,01,264	23,35,894
Primary „	61,498	1,95,111	29,67,339	50,46,994	4,42,895	28,53,056	15,75,275	1,25,170	1,93,335	14,08,940	6,24,295	1,54,88,903
School, Special—												
Training Schools	...	...	25,554	...	...	2,00,110	5,141	...	58	...	340	2,31,203
Technical „	...	...	20,939	23,798	61,476	711	38,438	...	594	...	2,847	1,48,803
Grants-in-aid	6,351	6,527	..	81,425	18,52,338	1,93,990	2,40,635	10,36,162	11,73,485	11,152	31,598	46,33,663
Scholarships	4,360	17,208	91,352	1,15,454	43,921	94,278	98,009	...	27,990	1,970	23,670	5,18,213
Miscellaneous	251	7,416	3,650	76,018	1,50,022	11,893	32,222	...	66,420	4,107	12,291	3,64,285
Refunds	...	...	22,678	2,492	23,118	20,220	...	...	6,955	1,351	...	76,814
Contributions	...	...	18836	21,348	...	2,686	...	...	...	...	...	42,870
Medical—												
Medical Establishment	910	...	54,638	44,805	30,894	...	5,461	...	43,628	...	79,428	2,59,764
Hospitals and Dispensaries	31,451	54,066	13,80,277	2,08,159	6,96,138	10,01,670	6,81,197	2,47,949	4,76,480	1,15,259	1,46,382	50,39,028
Sanitation and Vaccination—												
Vaccine Establishment charges	1,824	12,110	1,67,958	1,67,350	58,502	1,75,176	91,944	1,32,766	8,747	99,926	21,971	9,38,274
Sanitation charges	1,639	2,979	6,50,431	44,898	1,42,572	2,01,578	28,587	19,366	1,40,863	25,939	19,729	12,78,581
Medical Schools	...	...	...	1,900	5,857	...	1,823	...	1,385	...	577	11,542
Plague and Epidemic charges	1,447	...	56,149	24,587	16,054	33,072	40,582	8,636	21,728	1,334	...	2,03,589
Other charges	1,324	...	97,754	8,548	28,137	57,527	9,616	2,813	33,694	21,670	23,076	2,84,159
Refunds	...	...	29,788	1.267	140	364	100	7	3,400	46	877	35,989
Contributions	...	...	...	1,77,593	10,909	1,02,477	...	...	75,569	...	8,171	3,74,719
Pasteur Institute Shillong	...	...	...	...	...	..	...	...	...	...	250	250
Minor Departments—												
Public Exhibitions and Fairs	826	4,945	...	15,057	11,278	65,642	80,592	...	7,577	5,294	...	1,91,211
Veterinary and Stallion charges	4,487	32,727	46,175	1,07,342	1,29,575	1,63,705	2,74,397	1,53,697	1,23,858	61,978	39,933	11,37,874
Experimental cultivation	...	...	...	8,432	7,755	27	39,049	37,688	72	2,532	82	95,637
Botanical and other public gardens	...	3,677	...	19,537	...	9,329	1,02,394	...	...	5,627	...	1,40,564
Provincial Statistics	...	...	...	...	...	...	237	...	...	3,662	945	3,844
Miscellaneous	2,378	...	...	5,417	9,709	5,977	2,328	3,392	3,327	31	1,491	34,050
Contributions	...	...	3,449	5,125	...	38,546	...	...	111	...	1,871	49,102
Fisheries	...	...	...	...	...	...	...	...	...	...	12	12
Carried over	1,40,242	4,54,556	69,43,679	64,20,088	46,51,525	65,02,999	45,45,433	19,74,264	27,95,740	24,74,512	12,32,012	3,81,35,050

(a) Includes Rs. 1,800 on account of interest paid by the Farrukhabad District Board for a loan obtained from the public.

ACCOUNT of DISTRICT LOCAL

Receipts.	India General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,87,985	5,82,892	1,33,62,038	89,37,381	90,54,320	1,15,39,934	67,91,640	37,83,520	72,64,732	33,88,520	16,40,169	6,65,83,131
Superannuations and Pensions—												
Contributions for pensions and gratuities.	...	...	...	...	...	...	2,179	...	233	...	12	2,424
Stationery and Printing—												
Press Receipts	...	...	...	2	593	1,097	245	187	2,676	...	...	4,800
Miscellaneous—												
Sale of old Stores and Materials	23	29	8,182	2,386	731	675	2,140	1,366	20,544	691	136	36,903
Sale of Nazul (Escheated buildings and lands)	...	...	...	...	...	...	1,055	...	4	171	...	1,230
Rents	172	...	8,34,383	975	912	18,344	8,387	6,96,846	2,974	13,110	1	15,76,104
Rates and Taxes	...	...	...	...	...	...	...	...	...	2,38,922	...	2,38,922
Contributions	2,491	21,595	97,313	59,307	2,95,372	2,32,849	9,59,884	3,87,565	7,600	3,114	1,97,409	22,64,499
Other Miscellaneous Receipts	6,195	4,743	1,60,202	27,383	36,347	7,20,034	74,414	5,770	20,303	2,59,466	1,425	13,16,282
Railways— Net Receipts	...	...	10,65,983	...	80,405	...	...	...	7,394	...	...	11,53,782
Minor Works— Local Canal Receipts	1,480	9,272	...	...	21,131	...	87,869	...	...	...	...	1,19,752
Civil Works—												
Rent of buildings and lands (other than Nazul).	13	1,669	13,557	17,418	16,522	4,441	54,597	849	30,195	2,890	1,048	1,43,199
Sale of buildings and lands (other than Nazul).	17,590	...	44,867	383	15,608	7,170	74,683	7,975	2,015	3,027	226	2,50,643
Sale of Stores and Materials	1,238	157	20,638	3,184	9,378	5,804	12,321		16,997	6,551	831	
Canal and Ferry Receipts	2,569	6,235	2,72,520	1,38,841	4,46,936	3,74,769	1,72,564	2,79,297	3,33,567	86,813	1,29,295	23,49,406
Tolls on roads	19,923	...	24,96,953	3,01,459	11,333	1,01,873	1,120	...	8,036	...	...	29,40,697
Contributions	44,836	77,639	52,01,287	11,20,601	8,80,174	4,16,190	7,72,099	17,61,344	7,30,117	10,62,013	2,02,024	1,22,68,324
Staging Bungalow Fees	1,875	...	14,841	4,393	6,884	25,257	10,837	11,332	12,202	1,709	122	89,452
Sarai (Rest-house) Fees	129	8,980	1,040	2,391	...	9,139	20,684	...	518	2,336	56	45,273
Miscellaneous	2,690	8,556	3,33,775	83,386	37,595	1,20,273	4,44,170	47,219	59,310	43,795	4,334	11,85,103
TOTAL REVENUE	2,89,209	7,21,767	2,39,27,579	1,06,99,490	1,09,14,241	1,35,77,849	94,90,888	69,83,270	85,25,417	51,13,128	21,77,088	9,24,19,926
Debt, Deposits and Advances—												
Loans from Government	...	...	(b) 1,62,000	...	...	...	...	...	...	...	...	1,62,000
Loans from the Public	12,000	...	(a) — 9,899	...	...	...	...	...	...	...	...	2,101
Sale-proceeds of Investments	...	...	11,48,270	11,500	...	1,54,631	1,400	20	...	...	1,182	13,17,003
Deposits	1,944	298	15,13,606	32,617	3,24,156	68,818	57,845	...	3,31,778	3,56,830	33,302	27,21,194
Advances	28,088	50	5,50,421	1,42,415	4,10,348	1,57,913	17,556	5,516	8,56,388	4,85,522	3,917	26,53,134
TOTAL DEBT, DEPOSITS AND ADVANCES—	42,032	348	33,64,398	1,86,532	7,34,504	3,81,362	76,801	5,536	11,88,166	8,42,352	38,401	68,60,432
TOTAL RECEIPTS	3,31,241	7,22,115	2,72,91,977	1,08,86,022	1,16,48,745	1,39,59,211	95,67,689	69,88,806	97,13,583	59,55,480	22,15,489	9,92,80,358
Opening Balance	76,287	3,19,426	97,65,100	31,00,166	20,76,769	40,75,362	33,21,741	22,24,102	17,55,492	17,01,065	4,31,633	2,88,47,143
GRAND TOTAL	4,07,528	10,41,541	3,70,57,077	1,39,86,188	1,37,25,514	1,80,34,573	1,28,89,430	92,12,908	1,14,69,075	76,56,545	26,47,122	12,81,27,501

(a) Excludes the premium of Rs. 15,000 transferred to the accounts of Coimbatore District Funds for 1918-19 for the head "Loans."
(b) Includes Rs. 75,000 being the amount of temporary loan from the Bank repaid in the same year.

FUNDS for the year ended 31st March 1919—*continued.*

Disbursements.	India.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	1,40,242	4,54,556	69,43,679	64,20,088	46,51,525	65,02,999	45,45,433	19,74,264	27,95,740	24,74,512	12,32,012	3,81,35,050
Superannuations, etc.—												
Pensions	720	1,386	16,888	29,255	49,334	7,300	959	6,503	31,323	5,221	100	1,39,989
Gratuities	150	258	11,518	2,023	3,042	608	716	877	160	448	6,713	26,013
Contribution to Provincial Revenues for Pensions	...	...	73,602	39,489	...	18,488	...	...	...	1,78,076	...	3,09,605
Donations to Service Funds	1,607	7,612	82,619	...	27,076	...	1,30,052	...	...	...	5,925	2,54,891
Provident Fund	...	...	...	...	...	67,585	...	...	39,235	...	...	1,06,820
Stationery and Printing—												
Purchase of Stationery	190	558	11,675	654	2,110	...	7,267	...	4,654	4,670	2,586	34,314
District Board Presses	...	...	...	...	6,578	1,457	...	...	23,572	...	792	32,399
Printing at Government Presses	...	...	1,046	...	...	...	...	...	...	13,848	...	14,894
Printing at Private Presses	581	1,857	78,264	14,314	36,226	...	16,088	6,185	24,984	6,800	4,978	1,90,277
Lithography	...	...	...	845	361	...	274	...	77	...	...	1,557
Miscellaneous—												
Rewards for destruction of dogs, wild animals, and snakes	32	53	752	...	1,046	...	1,084	...	...	130	8,473	11,570
Donations for charitable purposes	7	406	160	29,175	10	6,588	6,185	..	10,460	1,880	626	54,997
Contributions	1,240	64	81,910	30,410	750	36,146	6,170	3,76,877	2,8[illegible]1	...	9,869	5,46,257
Petty Establishments	2,983	519	5,14,796	56,880	2,891	6,458	23,679	2,52,110	1,347	6,950	1,438	8,70,061
Miscellaneous and unforeseen charges	1,135	1,589	3,00,384	11,612	26,707	7,06,532	96,707	3,458	19,176	2,85,793	2 135	14,55,228
Miscellaneous refunds	...	536	15,135	34,916	4,481	3,724	1,227	...	765	1,087	708	63,179
Famine Relief	...	...	...	...	69,507	...	10,088	...	2,625	...	...	82,170
Railways—												
Interest on Loans borrowed for Railway purposes	...	...	(b) 2,63,588	...	...	...	...	...	...	...	...	2,63,588
Re-payment of ditto	...	... (c)	9,18,846	...	...	...	...	...	...	...	...	9,18,846
Construction of Railways charged to Revenue	...	...	15,250	...	...	...	...	...	...	...	...	15,250
Miscellaneous Railway Expenditure	...	...	9,654	...	50,000	...	...	...	...	...	...	59,654
Minor Works—												
Works	...	4,377	...	476	...	...	6,126	8,083	...	...	...	19,062
Repairs	1,191	2,500	...	4,317	...	...	10,844	6,989	...	...	...	25,841
Establishment	400	4,984	...	436	...	...	10,232	2,101	...	...	...	18,153
Tools and Plant	...	...	...	...	...	...	...	140	166	...	...	306
(Civil) Works—												
(a) Buildings—												
New Works	19,350	24,324	4,76,253	3,39,165	1,38,096	7,09,542	8,46,426	15,499	2,67,976	3,53,765	2,645	26,93,041
Repairs	10,909	29,583	1,91,187	1,76,277	85,911	3,68,581	3,44,418	23,081	77,366	1,57,543	4,253	14,69,109
(b) Communications—												
New Works	15,206	9,148	15,92,588	6,09,098	13,07,639	5,54,515	3,32,880	8,01,907	15,57,516	1,87,800	1,38,642	71,06,939
Repairs	49,776	49,354	59,79,889	17,51,588	24,37,765	21,02,312	13,51,667	12,39,263	19,73,902	6,56,479	4,39,786	1,80,31,781
(c) Other public improvements—												
New Works	8,024	1,252	5,43,665	1,68,983	7,83,820	15,671	39,679	1,91,849	1,38,066	84,344	71,675	20,47,028
Repairs	1,047	9,915	3,86,726	1,75,387	79,291	10,798	43,266	2,82,208	37,134	40,257	29,356	10,95,385
(d) Establishment	21,862	19,705	12,16,025	4,88,460	6,32,494	5,58,196	5,38,796	5,44,631	6,93,432	3,00,350	72,220	50,86 177
(e) Tools and Plant	1,128	...	76,971	36,894	61,053	23,789	12,547	37,007	41,997	15,308	7,361	3,14,055
(f) Other charges	10,598	8,442	6,27,787	28,360	81,048	78,420	2,59,959	92,879	25,530	73,463	948	12,87,424
Contribution	...	...	...	87,084	...	...	...	...	...	...	...	87,084
TOTAL EXPENDITURE CHARGEABLE TO CURRENT INCOME	2,88,378	6,32,978	2,04,30,857	1,05,27,186	1,05,38,761	1,17,79,659	81,42,719	58,65,417	77,70,054	48,48,814	20,43,191	8,28,68,014
Debt, Deposits, and Advances—												
Repayment of loans from Government	...	...	39,089	63,184	21,397	25,917	...	...	29,867	...	3,040	1,82,494
Repayment of loans from Public	12,000	...	...	...	...	...	...	...	...	...	...	12,000
Investments	...	50,000	24 11.300	39,100	...	19,36.470	6,88,977	1,99,345	3,85,499	28,994	38,850	57,78,585
Deposits	1,032	455	13,06,571	46,175	3,25,328	77,738	57,695	...	3,36,375	2,65,416	29,937	24,46,732
Advances	18,236	...	98,125	1,78,312	4,60,997	1,4 ,781	43,821	15,368	9,58,750	5,32,007	8,990	24,58,38.
TOTAL DEBT, DEPOSITS, AND ADVANCES	31,268	50,455	38,55,085	3,26,771	8,07,722	21,83,906	7,90,493	2,14,713	17,10,491	8.26.417	80,817	1,08,78,138
TOTAL CHARGES	3,19,646	6,83,433	2,42,85,942	1,08,53,957	1,13,46,483	1,39,63,565	89,33,212	60,80,130	94,80,545	56,75,231	21,24,008	9,37,46,152
CLOSING BALANCE	(a) 87,882	(a) 3,58,108	1,27,71,135	(a) 31,32,231	(a) 23,79,031	(a) 40,71,008	(a) 39,56,218	(a) 31,32,778	(a) 19,88,530	(a) 19,31,314	(a) 5,28,114	3,48,81,349
GRAND TOTAL	4,07,528	10,41,541	3,70,57,077	1,39,86,188	1,37,25,514	1,80,34,573	1,28,89,430	92,12,908	1,14,69,075	76,56,545	26,47,122	12,81,27,501

(a) Differs from Book balance owing mainly to uncashed cheques.
(b) Includes Rs. 56,408 on account of payments to Sinking Fund of the Tanjore District Board Railway Debenture loan.
(c) *Vide* remarks at foot note (b) at page 426.

No. 1.—Detailed Account showing the Revenue Receipts, Working Expenses, and other Expenditure on account of District and Local Boards' Railways in India during the year 1918-19. (Madras.)

Heads.	Suramangalam-Salem Railway (Salem).	*Tanjore District Board Railway.	Bezwada-Masulipatam Railway (Kistna).	Podanur-Pollachi Railway (Coimbatore).	Tenali-Repalli Railway (Guntur).	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross Receipts:						
Coaching Traffic Earnings . .	4,486	6,79,127	3,02,388	1,50,739	91,175	12,27,915
Goods ditto . . .	29,892	1,97,907	75,978	42,082	10,186	3,56,045
Miscellaneous Suspense . .	36	7,428	2,111	302	239	10,116
TOTAL GROSS RECEIPTS .	34,414	8,84,462	3,80,477	1,93,123	1,01,600	15,94,076
Working Expenses:						
Maintenance of Way, Works and Stations.	4,675	12,093	24,195	3,947	7,172	51,182
Locomotive Expenses . . .	1,721	44,223	72,408	610	21,487	1,67,091
Carriage and Wagon Expenses .			20,547		6,095	
Traffic Expenses	15,486	4,06,483	22,056	86,905	6,544	5,37,474
General Charges, Miscellaneous, and Suspense.	176	...	32,034	982	9,502	42,694
TOTAL WORKING EXPENSES .	22,058	4,62,799	1,71,240	91,544	50,800	7,98,441
Net Receipts .	12,356	4,21,663	2,09,237	1,01,579	50,800	7,95,635
Other Expenditure:						
Interest on loans borrowed for Railway purposes.	17,671	60,253	43,385	32,582	5,101	(a) 1,58,992
Repayment of ditto ditto .	1,68,000	81,523	92,063	1,11,315	1,61,978	(b) 6,14,679
Net gain to the Board . . .	—1,73,315	2,80,087	73,789	—42,318	—1,16,279	21,964
Capital at charge, 31st March 1919	4,78,728	66,14,645	22,46,472	11,39,029	14,84,998	1,19,63,872
Percentage of net Receipts on Capital outlay (1918-19).	2·58	6·37	9·31	8·91	3·42	6·65
Ditto ditto in 1917-18 .	·79	8·7	9·1	8·2	3·68	7·71
Ditto ditto in 1916-17 .	...	8·04	9·45	7·82	3·75	7·72
Ditto ditto in 1915-16 .	...	8·16	10·4	3·08	·13	7·11
Ditto ditto in 1914-15 .	...	6·78	10·12	...	...	7·81

(a) Exclusive of the interest of Rs. 48,188 paid by the District Board of Tanjore on the loan raised for Tinnevelly-Tiruchendur Railways under construction.

(b) Exclusive of the amounts of Rs. 3,04,167 paid by the District Boards of Tanjore towards the repayment of the loan raised for the Tinnevelly-Tiruchendur Railways.

No. 2.—Detailed Account of Miscellaneous Railway Expenditure of District and Local Boards in India for the year 1918-19. (Madras.)

Details.	Amount.
Surveys.	Rs.
Madura District Board—Madura-Bodinayakanur Railway Survey	—22
Ramnad District Board—Sivaganga to Manamadurai *vid* Tirupachetti Railway Survey .	—6
Other Items.	
Salem District Board—Cost of shifting and relaying the pipe line in the Shevapet Station Yard	3,950
Tanjore District Board—Refund on account of the cost of repairs to the rest house at Kiriapatuam	—57
Coimbatore District Board—Remuneration to the Bank of Madras for the management of the Board's Debenture Loan of 5 lakhs . . .	375
Kurnool District Board—Charges incurred in connection with investments Railway cess in War Loan	39
Tinnevelly District Board—Expenditure incurred by the District Board Engineer, Tinnevelly for maintaining the Tinnevelly-Tiruchendur Railway	5,375
TOTAL .	9,654

No. 3.—Account of Expenditure on Railway Construction by Local Boards in India during, and to end of, the year 1918-19. (Madras.)

Heads.	Needamangalam, Mannargudy Railway, Tanjore.	Podanur-Pollachi Railway, Coimbatore	Tenali-Repalli Railway, Guntur.	Tanjore District Board Railway, Tanjore.	Bezwada-Masulipatam Railway, Kishan.	Tinnevelly-Tiruchendur Railway, Tinnevelly.	Tirutturaipondi-Vedaranyam Railway, Tanjore.	Sura Mangalam-Salem Railway, Salem.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
During the year 1918-19:									
Outlay charged to Revenue . .	123	1,776	—817	3,849	17,553	—3,549	—10,440	6,755	15,250
Outlay met from borrowing from the Public . .	...	...	...	...	...	...	...	...	...
Outlay met from borrowing from the Government .	...	...	...	...	...	...	...	...	...
TOTAL .	123	1,776	—817	3,849	17,553	—3,549	—10,440	6,755	15,250
To end of the year 1918-19:									
Outlay charged to Revenue . .	4,64,600	6,39,029	14,84,998	35,67,198	12,31,130	4,26,213	11,73,249	2,18,232	92,04,649
Outlay met from borrowing from the Public . .	...	5,00,000	...	6,15,700	...	6,00,000	...	2,60,496	19,76,196
Outlay met from borrowing from the Government .	...	...	...	7,93,898	10,15,242	...	...	...	18,09,240
TOTAL .	4,64,600	11,39,029	14,84,998	49,76,796	22,46,472	10,26,213	11,73,249	4,78,728	1,29,90,085

No. 4.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	6,211	...	141	...	...	...	6,352	...	6,352
N.-W. Frontier Province	...	...	4,546	...	...	...	...	...	4,546	...	4,546
Madras	...	...	4,956	...	...	4,117	...	165	9,238	...	9,238
Bombay	1,726	35,926	1,67,409	...	...	60,982	...	39	2,66,082	...	2,66,082
United Provinces of Agra and Oudh	...	1,045	1,70,675	...	908	1,03,114	1,430	6,949	2,84,121	...	2,84,121
Punjab	...	13,609	155	...	...	...	...	659	14,423	*155*	14,268
Burma	...	...	1,955	485	...	7,999	...	...	10,439	...	10,439
Central Provinces and Berar	...	570	2,667	...	1,191	2	...	...	4,430	...	4,430
Assam	...	...	...	...	...	...	604	...	604	...	604
TOTAL	1,726	51,150	3,58,574	485	2,240	1,76,214	2,034	7,812	6,00,235	*155*	6,00,080

No. 5—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

	Land Revenue Buildings.	Minor Departments.	Educational.	Law and Justice.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	268	1,559	...	287	353	...	1,003	3,470	...	3,470
Madras	...	...	538	...	...	1,120	...	312	1,970	136	1,834
Bombay	1,271	798	1,186	...	...	3,643	...	22	6,920	...	6,920
United Provinces of Agra and Oudh	94	481	48,644	...	1,561	62,866	1,437	4,149	1,19,232	...	1,19,232
Burma	...	...	3,380	...	...	10,755	...	32	14,167	...	14,167
Central Provinces and Berar	...		797	...	...	...	...	...	797	...	797
Assam	...	...	...	...	...	...	2,265	...	2,265	...	2,265
TOTAL	1,365	1,547	56,104	...	1,848	78,737	3,702	5,518	1,48,821	136	1,48,685

No. 6.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on ROADS and OTHER WORKS of COMMUNICATION.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	7,770	...	...	...	...	114	...	...	1	7,885	...	7,885
Madras	—16,592	15,932	2,422	...	...	...	...	...	...	...	...	...	1,762	*—14,498*	16,260
Bombay	98,337	54,919	769	66,278	16,074	7,224	9,926	31,884	34,765	7,453	195	505	3,28,329	*16,469*	3,11,860
United Provinces of Agra and Oudh	1,98,328	82,676	17,669	67,117	7,175	19,344	16,743	5,494	5,283	14,170	...	1,921	4,35,920	*397*	4,35,523
Burma	1,32,102	3,790	3,29,952	34,675	14,430	...	2,04,591	10,114	...	26,604	2,252	7,188	7,65,698	...	7,65,698
Central Provinces and Berar	...	17,098	...	...	...	...	...	1,312	...	...	...	...	18,410	...	18,410
Assam	...	404	40,958	37,152	...	...	...	...	1,130	2,314	...	...	81,958	*5,000*	76,958
Total	4,12,175	1,74,819	3,91,770	2,12,992	37,679	26,568	2,31,260	48,804	41,292	50,541	2,447	9,615	16,39,962	*7,368*	16,32,594

No. 7.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to ROADS and OTHER WORKS of COMMUNICATION.

	Metalled Roads.		Unmetalled Roads.		Roads.										
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.	Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	1,472	18,258	...	9,425	...	12,263	...	...	1,510	1,502	...	...	44,430	...	44,430
North West Frontier Province	...	...	...	1,933	...	...	...	...	...	...	...	...	1,933	...	1,933
Madras	4,504	33,413	58	18,932	...	...	...	...	...	...	...	...	56,907	*68*	56,839
Bombay	1,88,928	2,54,722	97,743	2,02,040	51,227	21,115	1	12,627	21,365	2,614	44,063	10	8,96,455	*117*	8,96,338
United Provinces of Agra and Oudh	11,51,782	2,05,608	27,393	54,903	...	6,425	5,195	30,295	7,508	17,127	24,810	1,665	15,32,711	...	15,32,711
Burma	3,95,861	2,276	4,97,477	84,392	21,570	51	70,823	33,673	759	43,512	3,747	1,947	11,66,088	...	11,66,088
Central Provinces and Berar	...	4,614	...	...	...	465	...	2,519	...	156	...	...	7,754	...	7,754
Assam	1,922	15,629	65,889	68,939	...	...	...	27	2,598	11,689	88	...	1,66,751	*5,000*	1,61,751
Total	17,44,469	5,34,520	6,88,560	4,40,564	72,797	40,319	76,019	79,141	33,740	76,600	72,708	13,622	38,73,059	*5,175*	38,67,884

No. 8.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Lighting.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	...	...	409	...	...	409	...	409
Madras	...	1,824	...	...	3,320	...	26	...	5,170	...	5,170
Bombay	...	1,459	7,731	...	45	...	346	...	9,581	...	9,581
U. P. of Agra and Oudh	...	...	...	...	1,125	3,612	941	...	5,678	...	5,678
Burma	...	71,056	42,908	24,498	409	...	5,574	18,489	1,62,934	...	1,62,934
Central Provinces and Berar	...	...	...	...	2,275	...	...	...	2,275	...	2,275
Assam	...	...	917	...	26,898	163	...	...	27,978	*2,958*	25,020
TOTAL	...	74,339	51,556	24,498	34,072	4,184	6,887	18,489	2,14,025	*2,958*	2,11,067

No. 9.—CLASSIFIED ABSTRACT of EXPENDITURE by PUBLIC WORKS OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to Towns.	Markets.	Paving and Streets.	Water-supply.	Sewerage and Drainage.	Lighting.	Miscellaneous.	Harbours.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	78	...	160	...	...	308	...	546	...	546
Bombay	...	...	...	1,052	...	...	1,840	...	2,892	...	2,892
U. P. of Agra and Oudh	...	...	...	...	3,360	...	1,739	...	5,099	...	5,099
Punjab	...	...	...	...	...	...	342	...	342	...	342
Burma	10,405	49,363	1,39,849	8,382	198	45	8,710	16,583	2,33,535	...	2,33,535
Assam	...	527	...	9,034	44	...	...	...	9,605	*394*	9,211
TOTAL	10,405	49,968	1,39,849	18,628	3,602	45	12,939	16,583	2,52,019	*394*	2,51,625

No. 10.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	..	...	...	12,998	...	...	...	...	12,998	*11,716*	1,282
N.-W. Frontier	...	...	...	...	2,824	16,954	...	...	..	19,778	*10,000*	9,778
Madras	...	2,683	...	...	2,28,107	1,55,379	2,567	16,988	61,291	4,67,015	...	4,67,015
Bombay	2,184	5,727	...	...	46,719	11,416	5,931	...	1,105	73,083	*1,745*	71,338
Bengal	...	12,544	...	...	25,151	73,968	7,248	15,201	3,984	1,38,096	...	1,38,096
U. P. of Agra and Oudh	...	2,756	...	33,501	3,55,117	11,487	4,810	..	17,750	4,25,421	...	4,25,421
Punjab	10,082	6,187	...	15,790	1,78,454	75,417	24,772	5,764	15,537	3,32,003	*83,869*	2,48,134
Burma	...	...	...	2,759	...	732	...	...	1,569	5,060	..	5,060
Bihar and Orissa	...	2,288	92	...	61,499	1,06,383	19,951	72,576	5,187	2,67,976	...	2,67,976
Central Provinces and Berar	...	29,428	...	41,118	2,22,070	24,998	16,180	...	15,541	3,49,335	...	3,49,335
Assam	...	...	...	...	...	...	...	1,962	79	2,041	...	2,041
TOTAL	12,266	61,613	92	93,168	11,32,939	4,76,734	81,459	1,12,491	1,22,044	20,92,806	*1,07,330*	19,85,476

No. 11.—CLASSIFIED ABSTRACT of EXPENDITURE by the CIVIL OFFICERS on ACCOUNT of DISTRICT and LOCAL BOARDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Administration.	Law and Justice.	Police.	Educational.	Medical.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	2,713	163	...	402	2,386	1,251	250	...	274	7,439	*500*	6,939
N.-W. Frontier	...	205	...	395	16,033	5,930	5,194	246	1,580	29,583	*3,369*	26,214
Madras	...	4,158	...	...	90,420	35,395	946	7,831	50,467	1,89,217	...	1,89,217
Bombay	97	5,561	...	9	1,31,548	18,585	9,194	...	4,363	1,69,357	...	1,69,357
Bengal	...	12,038	...	...	32,479	11,625	1,169	23,302	5,298	85,911	...	85,911
U. P. of Agra and Oudh	25	32	...	40,756	1,93,506	3,211	1,450	437	9,932	2,49,349	...	2,49,349
Punjab	16,851	7,457	1,129	20,444	1,65,865	51,636	34,162	18,858	28,016	3,44,418	*16,602*	3,27,816
Burma	...	...	...	6,003	313	774	...	...	1,824	8,914	...	8,914
Bihar and Orissa	...	4,941	...	437	23,072	23,210	1,636	18,757	5,313	77,366	...	77,366
Central Provinces and Berar	...	10,186	...	26,174	66,593	11,295	7,234	...	35,264	1,56,746	...	1,56,746
Assam	...	92	...	...	...	...	...	1,510	386	1,988	...	1,988
TOTAL	19,686	44,833	1,129	94,620	7,22,215	1,62,912	61,235	70,941	1,42,717	13,20,288	*20,471*	12,99,817

No. 12.—CLASSIFIED ABSTRACT of Expenditure by Civil Officers on Account of District and Local Boards on Roads and Other Works of Communication.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	...	...	4,188	2,353	...	...	...	...	...	...	780	7,321	...	7,321
North-West Frontier Province	...	...	6,084	...	...	...	...	...	...	2,141	...	923	9,148	*6,084*	3,064
Madras	5,31,518	3,62,898	52,920	1,58,215	47,248	4,421	33,284	29,528	3,05,213	35,850	9,977	19,754	15,90,826	...	15,90,826
Bombay	6,757	29,517	4,658	28,148	8,095	14,700	7,558	61,710	59,202	41,047	17,738	1,639	2,80,769	*100*	2,80,669
Bengal	2,25,977	19,783	1,77,106	2,60,981	1,20,121	90,400	71,914	86,286	1,43,115	67,739	9,122	35,095	13,07,639	...	13,07,639
United Provinces of Agra and Oudh	5,101	800	6,227	44,527	...	12,013	39,604	398	3,737	3,154	2,166	838	1,18,595	...	1,18,595
Punjab	46,851	92,351	14,823	1,72,048	...	...	...	...	1,060	3,169	2,578	...	3,32,880	*1,32,753*	2,00,127
Burma	1,264	11,791	2,498	4,749	...	...	6,580	2	314	4,461	4,290	260	36,209	...	36,209
Bihar and Orissa	4,01,459	24,875	4,07,729	3,15,409	30,790	82,527	62,821	93,757	71,024	28,808	20,269	18,048	15,57,516	...	15,57,516
Central Provinces and Berar	7,488	51,012	1,481	15,587	22,386	2,616	8,707	7,436	28,752	19,475	4,387	63	1,69,390	...	1,69,390
Assam	422	9,430	7,851	24,375	...	...	3,945	7,022	985	2,319	227	108	56,684	...	56,684
Total	12,26,837	6,02,457	6,81,377	10,28,227	2,30,993	2,06,707	2,34,413	2,86,139	6,13,402	2,08,163	70,754	77,508	54,66,977	*1,38,937*	53,28,040

No. 13.—CLASSIFIED ABSTRACT of Expenditure by Civil Officers on Account of District and Local Boards on Repairs to Roads and Other Works of Communication.

Provinces.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	1,834	1,723	...	...	...	...	137	...	1,652	5,346	*1,723*	3,623
North-West Frontier Province	2,381	...	33,286	5,298	...	...	...	2,642	...	3,814	...	...	47,421	...	47,421
Madras	39,86,391	13,29,036	1,50,231	1,82,856	22,956	16,021	25,654	11,949	60,636	46,836	44,397	46,019	59,22,982	*194*	59,22,788
Bombay	15,918	36,582	46,523	2,07,172	73,126	10,544	76,330	1,89,326	42,958	91,871	64,202	581	8,55,133	*1,812*	8,53,321
Bengal	7,43,116	1,44,657	4,63,004	3,52,020	46,783	1,03,014	3,96,557	97,841	35,533	36,662	13,830	4,748	24,37,765	...	24,37,765
United Provinces of Agra and Oudh	6,480	2,481	1,37,801	2,07,883	...	56,692	57,616	41,174	11,409	5,281	38,065	4,719	5,69,601	*520*	5,69,081
Punjab	7,64,279	1,82,371	1,31,211	2,24,556	...	...	...	...	3,485	43,531	2,234	...	13,51,667	*93,029*	12,58,638
Burma	3,345	11,463	23,191	5,082	700	...	6,656	1,758	39	13,383	5,326	2,232	73,175	...	73,175
Bihar and Orissa	7,96,032	63,547	3,05,372	3,11,697	5,309	1,46,917	83,884	1,50,260	26,058	45,039	38,235	1,552	19,73,902	...	19,73,902
Central Provinces and Berar	62,672	2,39,538	50,324	37,257	87,304	46,374	43,898	29,003	9,499	14,873	27,680	303	6,48,725	...	6,48,725
Assam	17,669	5,837	81,985	1,37,466	...	...	4,981	9,211	2,670	13,186	...	...	2,73,005	*39,533*	2,33,472
Total	63,98,283	20,15,512	14,22,928	16,73,121	2,37,901	3,79,562	6,95,576	5,33,164	1,92,287	3,14,613	2,33,969	61,806	1,41,58,722	*1,36,811*	1,40,21,911

No. 14.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India General	...	7,615	...	...	...	...	...	...	7,615	...	7,615
North-West Frontier Province	394	...	...	...	700	..	...	158	1,252	*394*	858
Madras	34,413	47,950	1,794	...	3,03,526	11,568	...	1,39,244	5,38,495	...	5,38,495
Bombay	278	...	...	...	1,53,983	...	...	5,141	1,59,402	*1,267*	1,58,135
Bengal	...	...	...	...	6,84,764	72,204	...	26,852	7,83,820	...	7,83,820
United Provinces of Agra & Oudh	...	...	...	...	9,993	...	...	...	9,993	...	9,993
Punjab	2,167	343	12,327	5,054	7,539	4,699	...	7,550	39,679	*6,145*	33,534
Burma	5,693	2,933	24	7,999	4,276	100	...	7,890	28,915	...	28,915
Bihar and Orissa	...	1,448	...	...	1,15,371	20,820	...	427	1,38,066	*9,827*	1,28,239
Central Provinces and Berar	114	7,580	...	...	67,895	41	...	6,439	82,069	...	82,069
Assam	...	1,064	...	...	39,065	160	...	3,408	43,697	*500*	43,197
TOTAL	43,059	68,933	14,145	13,053	13,87,112	1,09,592	...	1,97,109	18,33,003	*18,138*	18,14,870

No. 15.—CLASSIFIED ABSTRACT of EXPENDITURE by CIVIL OFFICERS on account of DISTRICT and LOCAL BOARDS on Repairs to Works of MISCELLANEOUS PUBLIC IMPROVEMENTS.

Provinces.	Improvements to Towns.	Markets.	Paving and Streets.	Lighting.	Water-supply.	Sewerage or Drainage.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct—Outlay from Contributions.*	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India, General	...	...	...	...	22	...	...	479	501	...	501
North-West Frontier Province	4,324	...	...	...	1,450	3,298	...	843	9,915	...	9,915
Madras	21,378	30,076	6,760	...	1,53,153	2,407	...	1,72,952	3,86,726	...	3,86,726
Bombay	...	331	...	321	1,69,982	...	...	1,861	1,72,495	*1,564*	1,70,931
Bengal	...	...	...	...	75,799	2,550	...	942	79,291	...	79,291
United Provinces of Agra & Oudh	...	...	...	...	3,147	225	...	2,327	5,699	...	5,699
Punjab	1,666	9,459	16,460	689	5,399	3,034	...	6,017	42,924	*926*	41,998
Burma	24,293	4,763	...	9,026	6,027	434	...	4,130	48,673	...	48,673
Bihar and Orissa	...	73	...	78	35,939	996	...	48	37,134	...	37,134
Central Provinces and Berar	627	11,389	...	229	18,256	167	...	9,589	40,257	...	40,257
Assam	...	1,723	...	...	13,399	2,901	...	1,728	19,751	...	19,751
TOTAL	52,288	57,814	23,220	10,543	4,82,573	16,012	...	2,00,916	8,43,366	*2,490*	8,40,876

APPENDIX B-B.

Finance and Revenue Accounts

OF THE

Government of India.

Account of other Local Fund

FOR

1918-1919.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ABSTRACT ACCOUNT of OTHER LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	V. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—						
Income from Land, the property of the Funds	4,75,182	1,25,719	45,56,664	7,37,543	70,313	59,65,421
Grants for improvement in Government Estates	...	...	...	...	40,355	40,355
STAMPS—						
Sale of Stamps	...	26,247	...	...	54,630	80,877
EXCISE—						
Abkari Farms	...	12,318	...	...	7,74,473	7,86,791
License Fees and Duties	29,428	...	...	...	29,156	58,584
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	7,267	...	...	9,44,599	9,51,866
Miscellaneous	...	4,420	...	...	12,655	17,075
ASSESSED TAXES—						
Taxes upon Houses	4,66,294	5,72,224	...	...	73	10,38,591
Licenses on Trades and Professions	74,615	7,980	...	91,352	...	1,73,947
Chowkidari Tax	1,394	26,549	...	...	5,76,776	6,04,719
Octroi	17,16,361	2,25,251	...	...	...	19,41,612
Miscellaneous (including Taxes on Horses and Carriages)	1,28,986	79,037	...	...	...	2,08,023
REGISTRATION—						
Fees and Miscellaneous	273	1,438	...	...	10,034	11,745
INTEREST—						
Interest on Government Securities and other Investments	24,065	30,220	11,93,444	12,71,925	1,53,099	26,72,753
LAW AND JUSTICE—						
General Fees, Fines, and Forfeitures	308	1,640	...	...	2,559	4,507
Miscellaneous	...	...	...	...	7,886	7,886
Jails	...	...	...	...	1,715	1,715
POLICE—						
Border Military Police	...	...	...	...	10,699	10,699
Fees, Fines and Forfeitures	78,578	29,451	...	14,191	2,24,111	3,46,331
Unclaimed Property	2,171	340	...	...	...	2,511
Miscellaneous (including Cattle-pound receipts)	55,802	16,133	...	...	1,91,992	2,63,927
MARINE—						
Hire of Vessels	...	...	2,20,769	1,57,247	27,572	4,05,588
Sale-proceeds of Vessels and Stores	...	...	...	75,807	...	75,807
Pilotage receipts	...	...	3,34,405	4,91,531	4,64,832	12,90,768
Other Fees and Dues	...	...	1,74,66,582	91,23,613	4,20,777	2,70,10,972
EDUCATION—						
School Fees	6,177	13,060	...	...	3,33,171	3,52,408
Miscellaneous	385	14,103	...	...	2,48,212	2,62,700
MEDICAL—						
Hospital receipts (including sale of Medicines)	24,938	8,065	34	...	28,064	61,101
Miscellaneous	1,590	...	...	...	...	1,590
SANITATION—						
Conservancy Tax and Fees	3,93,104	1,00,115	45,987	...	...	5,39,206
Sales of Manure, etc.	71,184	56,714	...	...	...	1,27,898
AGRICULTURE—						
Public Gardens	32,018	22,083	...	...	...	54,101
Public Exhibitions and Fairs	...	1,110	...	...	...	1,110
WATER-SUPPLY—						
Sale of Water	1,45,476	16,480	2,64,362	2,67,122	...	6,93,340
Other receipts	94,660	2,659	...	...	...	97,319
SUPERANNUATION—						
Contribution towards Pensions, etc.	...	...	1,90,621	12,598	...	2,03,219
MISCELLANEOUS—						
Sales of old Materials	23,267	1,048	15,51,536	22,724	22,427	16,21,002
Sales of Land and Houses	...	1,816	5,500	5,05,947	...	5,13,263
Contributions (including Grants-in-aid from Government)	8,41,470	3,39,752	4,480	3,00,456	3,48,326	18,34,484
Rents of Houses	2,13,299	40,429	12,57,690	2,63,549	800	17,75,767
Sales of Fruit, Grass, etc.	3,58,341	18,334	1,587	18,397	429	3,97,088
Miscellaneous	8,48,514	5,60,703	2,26,039	8,55,138	1,88,746	26,79,140
PUBLIC WORKS—						
Tolls and Ferries	9,722	92,808	79,47,237	2,56,525	1,039	83,07,331
Miscellaneous	4,291	8,038	72,34,699	...	4,96,671	77,43,699
DEPOSITS AND ADVANCES—						
Loans from Government	...	10,000	17,30,000	...	...	17,40,000
Loans from the public	...	...	...	50,000	...	50,000
Sale-proceeds of Investments	4,750	35,368	3,26,783	45,39,493	...	49,06,394
Stock Account	436	...	35,68,201	22,13,854	3,248	57,85,739
Other Deposits and Advances	1,40,020	62,536	79,95,326	54,16,555	1,16,831	1,37,31,268
TOTAL RECEIPTS . R	62,67,099	25,71,455	5,61,21,846	2,66,85,567	58,06,270	9,74,52,237
OPENING BALANCE . R	16,87,595	12,78,728	75,94,370	21,85,121	(a)30,85,693	1,58,31,507
GRAND TOTAL . R	79,54,694	38,50,183	6,37,16,216	2,88,70,688	88,91,963	11,32,83,744

(a) The difference between this and the closing balance of last year is explained in the detailed accounts.

for the Year ended 31st March 1919.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
REFUNDS—						
Refunds of Taxes	2,38,433	1,638	23,70,600	8,266	314	26,09,251
Miscellaneous Refunds	31,733	17,913	...	4,417	10,847	64,915
LAND REVENUE—						
Charges of improvement	...	...	...	...	31,953	31,953
CHARGES OF COLLECTION OF REVENUE—						
Rate and Cess collecting Establishments	1,32,305	26,195	4,302	...	1,41,884	3,04,686
Other collecting Establishments	29,551	35,188	13,268	19,43,729	17,788	20,39,524
STAMPS—						
Miscellaneous	...	323	...	...	638	961
REGISTRATION—						
Establishment	148	...	...	...	1,675	1,823
INTERESTS—						
Interest on Debt	3,930	108	1,08,31,646	23,05,415	37,470	1,31,78,569
GENERAL ADMINISTRATION—						
Establishments engaged in General Management and Accounts	3,38,531	1,66,088	14,88,560	3,67,318	4,43,595	28,04,092
Contributions towards Establishment in Government Offices	713	6,693	...	1,30,319	46,436	1,84,161
LAW AND JUSTICE—						
Courts Law	1,085	...	...	...	45,009	46,094
Jails	37	307	...	...	28,367	28,711
POLICE—						
Border Military Police Remount Fund	...	...	...	...	12,362	12,362
Village Police	...	...	...	...	2,55,300	2,55,300
Other Police	...	...	...	...	86,725	86,725
Executive Force	...	52,990	2,63,480	41,953	1,66,234	5,24,657
Miscellaneous (including Cattle-pounds)	12,675	11,480	29,950	64,463	2,98,171	4,16,739
MARINE—						
Dockyard and Port Establishments	...	...	26,62,953	8,06,929	68,836	35,38,718
Ship and Boat Establishments	...	...	53,315	3,04,194	36,776	3,94,285
Pilotage Establishments	...	...	1,98,345	1,96,851	3,55,686	7,50,882
Light-houses and Light-ships	...	...	86,547	1,15,049	...	2,01,596
Building, Purchase, and Repair of Ships	...	...	3,19,919	1,86,276	8,822	5,15,017
Miscellaneous	...	...	25,25,359	9,23,154	1,38,460	35,86,973
EDUCATION—						
Inspection	...	...	...	...	2,931	2,931
Colleges and Schools	34,031	72,209	860	...	3,54,872	4,61,972
Scholarships and Prizes	35	6,228	...	...	50,010	56,273
Grants-in-aid	36,576	25,539	...	...	85,941	1,48,056
Miscellaneous	1,784	310	...	...	1,45,808	1,47,902
MEDICAL—						
Professional Establishments	17,970	8,383	16,751	51,081	6,407	1,00,592
Hospitals and Dispensaries	3,30,615	1,93,874	88,522	7,120	2,15,802	8,35,933
Vaccination	13,222	10,390	...	...	7,063	30,675
Epidemics	1,16,078	15,216	...	465	...	1,31,759
Sanitation	...	...	...	...	20,843	20,843
MINOR DEPARTMENTS—						
Public Gardens (Establishment and other charges)	2,47,685	61,339	...	...	1,429	3,10,453
Lighting (Establishment and other charges)	2,87,186	58,454	9,368	...	7,394	3,62,402
Public Exhibitions and Fairs	5,480	7,473	...	...	...	12,953
Conservancy (Establishment and other charges)	23,25,640	5,79,138	66,471	19,677	4,438	29,95,364
Water-supply (Establishment and other charges)	2,28,867	1,23,280	59,455	52,766	...	4,64,868
Statistical Establishments	21,985	10,397	2,111	...	68	34,561
Veterinary charges (Establishment and other charges)	...	11,172	...	...	4,263	15,435
SUPERANNUATION—						
Pensions and Gratuities (including General Provident Fund)	32,363	5,710	4,81,614	1,67,557	34,866	7,22,110
MISCELLANEOUS—						
Rents, Rates and Taxes	11,802	7,265	23,85,248	1,98,849	5,941	26,09,105
Petty Establishments	2,52,385	26,253	...	24,881	7,882	3,11,401
Miscellaneous	2,24,329	2,77,848	23,57,273	7,29,335	16,98,597	52,87,382
PUBLIC WORKS—						
Supervising Establishment, Tools and Plant	18,450	40,637	4,79,520	1,77,266	1,12,249	8,28,122
Stock not chargeable to any particular work	...	...	...	62,983	...	62,983
Original Works—						
Buildings	2,41,211	44,173	9,54,107	3,72,504	88,545	17,00,540
Roads	19,567	1,10,536	1,32,848	98,729	1,28,972	4,90,652
Port Appliances	...	...	1,19,948	1,14,587	...	2,34,535
Other Works	1,59,621	92,926	31,27,452	16,36,169	1,12,642	51,28,810
Maintenance and Repairs—						
Buildings	83,702	18,598	2,19,269	1,72,442	10,596	5,04,607
Roads	3,16,636	25,282	2,35,405	1,36,271	1,53,544	8,67,138
Port Appliances	...	...	45,719	9,45,201	...	9,90,920
Other Works	76,438	11,630	52,13,665	1,72,098	1,63,676	56,37,507
Petty Construction and Repairs	36,684	1,78,069	94,919	1,62,979	3,053	4,75,704
DEPOSITS AND ADVANCES—						
Repayment of Loans from Government	21,412	95	6,84,880	2,17,808	14,922	9,39,117
Repayment of Loans from the Public	...	...	15,52,062	3,00,000	...	18,52,062
Investment in Government Securities or otherwise	1,97,531	2,27,427	20,89,242	48,21,417	25,494	73,61,111
Stock Account	...	...	37,18,301	23,67,964	...	60,86,265
Other Deposits and Advances	1,83,214	95,104	99,11,293	55,17,385	1,64,109	1,58,71,105
TOTAL DISBURSEMENTS ₹	63,21,645	26,63,878	5,48,94,547	2,59,25,667	58,65,705	9,56,71,442
CLOSING BALANCE ₹	16,33,049	11,86,305	88,21,669	29,45,021	30,26,258	1,76,12,302
GRAND TOTAL ₹	79,54,694	38,50,183	6,37,16,216	2,88,70,688	88,91,963	11,32,83,744

No. I.—ACCOUNT of CANTONMENT FUNDS for the Year ended 31st March 1919.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Income from Land, the property of the Funds	...	55,427	6,494	80,795	12,571	1,23,746	1,03,137	32,217	3,831	56,109	855	4,75,182
EXCISE—												
License Fees and Duties	...	...	29,351	...	...	...	77	...	...	...	...	29,428
ASSESSED TAXES—												
Taxes upon Houses	183	38,988	78,788	78,919	14,727	66,589	1,25,645	14,719	7,369	37,646	2,721	4,66,294
Licenses on Trades and Professions	310	4,474	3,518	16,162	...	21,563	18,952	5,240	...	4,396	...	74,615
Chowkidari Tax	...	...	...	1,394	...	...	...	...	...	...	...	1,394
Octroi	1,500	1,52,599	...	2,57,181	...	2,85,212	7,54,427	...	...	2,65,442	...	17,16,361
Miscellaneous (including Taxes on Horses and Carriages)	...	28,928	18,919	18,506	1,312	25,931	14,427	9,625	391	10,662	285	1,28,986
REGISTRATION—												
Fees and Miscellaneous	...	...	273	...	...	...	...	...	...	...	...	273
INTEREST—												
Interest on Government Securities and other Investments	...	1,650	3,291	713	...	10,715	87	...	...	7,609	...	24,065
LAW AND JUSTICE—												
General Fees, Fines and forfeitures	...	...	308	...	...	...	...	...	...	...	...	308
POLICE—												
Fees, Fines, and Forfeitures	169	11,045	9,572	14,706	1,176	22,071	16,628	2,799	313	...	99	78,578
Unclaimed Property	...	...	37	1,071	...	281	782	...	...	...	...	2,171
Miscellaneous (including Cattle-pound receipts)	...	2,523	7,200	4,420	2,250	17,584	7,447	3,348	402	10,116	512	55,802
EDUCATION—												
School Fees	...	...	...	1,192	...	4,192	...	...	...	793	...	6,177
Miscellaneous	...	...	...	5	...	380	...	...		...	...	385
MEDICAL—												
Hospital receipts (including sale of Medicines)	...	...	12,602	12,310	...	...	26	...	...	...	...	24,938
Miscellaneous	...	...	...	...	...	...	...	...	...	1,590	...	1,590
SANITATION—												
Conservancy Tax and Fees	386	31,049	40,891	96,184	11,631	90,694	61,838	20,251	6,633	32,143	1,404	3,93,104
Sales of Manure, etc.	...	3,069	2,418	23,893	2,108	8,390	24,477	6	671	6,136	16	71,184
AGRICULTURE—												
Public Gardens	...	531	206	8,290	..	9,839	6,463	617	...	5,928	144	32,018
WATER-SUPPLY—												
Sale of Water	1,319	12,647	25,137	23,433	15,071	44,027	20,303	...	168	2,580	791	1,45,476
Other receipts	...	14,184	...	19,237	400	16,176	20,383	642	...	23,688	...	94,660
MISCELLANEOUS—												
Sales of old Materials	6	1,514	1,450	6,403	8	7,353	4,476	183	...	1,782	92	23,267
Contributions (including Grants-in-aid from Government)	2,395	1,52,600	2,58,391	1,60,988	12,099	24,821	62,555	77,490	8,629	73,707	7,795	8,41,470
Rents of Houses	2,099	70,531	1,351	46,005	1,847	33,943	31,143	5,809	425	19,970	1,6	2,13,299
Sales of Fruit, Grass, etc.	2,925	21,535	6,638	36,968	13,952	1,27,290	1,03,596	14,390	802	29,498	747	3,58,341
Miscellaneous	2,263	41,614	42,352	2,05,599	20,945	2,15,042	1,60,850	47,241	10,678	1,01,930	...	8,48,514
PUBLIC WORKS—												
Tolls and Ferries	...	...	2,833	5,059	1,450	...	...	...	380	...	...	9,722
Miscellaneous	...	...	622	42	...	1,239	2,048	...	...	340	...	4,291
DEPOSITS AND ADVANCES—												
Sale-proceeds of Investments	...	...	...	...	...	4,750	...	...	...	...	...	4,750
Stock Account	...	...	...	436	...	..	...	...	...	...	...	436
Other Deposits and Advances	...	2,202	12,152	44,713	190	24,221	8,046	2,812	7,821	37,652	211	1,40,020
TOTAL RECEIPTS . R	13,555	6,47,110	5,64,794	11,64,624	1,11,737	11,86,049	15,47,813	2,37,389	48,513	7,29,637	15,848	62,67,099
OPENING BALANCE . R	9,680	2,35,464	1,07,052	2,45,038	25,663	3,29,260	4,51,587	38,580	16,619	2,23,464	5,188	16,87,595
GRAND TOTAL . R	23,235	8,82,574	6,71,846	14,09,662	1,37,400	15,15,309	19,99,400	2,75,969	65,132	9,53,131	21,036	79,54,694

Disbursements.

REFUNDS—												
Refunds of Taxes	...	25,922	424	6,343	29	5,137	1,54,567	397	...	35,576	30	2,28,433
Miscellaneous Refunds	...	855	507	1,274	9	3,528	17,279	5,937	202	2,147	...	31,738
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	12,017	11,494	12,487	...	16,245	44,964	...	...	34,995	103	1,32,305
Other Collecting Establishments	324	...	...	4,746	3,385	15,088	...	4,645	923	...	440	29,551
Registration—												
Establishment	...	...	148	...	...	...	...	...	...	...	...	148
INTEREST—												
Interest on Debt	...	...	2,823	1,070	32	...	5	...	...	...	...	3,930
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	2,358	36,837	16,689	59,179	9,986	84,926	76,352	20,405	1,363	28,732	1,704	3,38,531
Contributions towards Establishment in Government Offices	..	...	...	...	...	371	336	...	...	...	6	713
LAW AND JUSTICE—												
Courts of Law	..	50	35	442	...	245	41	178	...	94	...	1,085
Jails	...	...	...	...	...	30	...	...	...	7	...	37
POLICE—												
Miscellaneous (including Cattle-pounds)	...	514	3,061	571	516	3,069	1,330	1,319	...	2,076	219	12,675
EDUCATION—												
Colleges and Schools	...	...	8,445	7,124	...	9,059	...	...	...	9,403	...	34,031
Scholarships and Prizes	...	...	...	35	...	...	...	...	...	...	...	35
Grants-in-aid	...	520	...	3,841	162	3,420	12,904	...	...	15,729	...	36,576
Miscellaneous	...	...	...	929	...	...	...	855	...	...	...	1,784
MEDICAL—												
Professional Establishments	...	...	...	17,970	...	...	...	...	...	...	...	17,970
Hospitals and Dispensaries	649	17,373	32,509	55,522	9,876	69,385	89,908	7,452	2,290	45,651	...	3,30,615
Vaccination	...	287	458	3,426	184	2,949	2,940	436	85	2,455	...	13,222
Epidemics	...	4,227	53,341	...	...	20,171	22,960	1,214	619	13,546	...	1,16,078
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	1,253	38,488	9,341	38,209	1,914	72,510	56,139	6,539	416	22,485	391	2,47,685
Lighting (Establishment and other charges)	...	59,057	23,234	...	6,201	77,607	60,638	19,965	1,593	38,891	...	2,87,186
Conservancy (Establishment and other charges)	5,951	2,23,567	2,26,714	6,08,582	43,191	3,95,093	4,56,270	93,654	20,194	2,42,698	9,726	23,25,640
Water-supply (Establishment and other charges)	82	19,181	55,605	31,266	16,626	76,331	16,734	2,430	...	10,432	180	2,28,867
Statistical Establishment	...	...	...	...	...	...	21,985	...	...	...	...	21,985
Public Exhibitions and Fairs	...	...	...	5,480	...	...	...	...	...	...	...	5,480
SUPERANNUATION—												
Pensions and Gratuities (including General Provident Fund)	...	1,537	6,475	6,750	304	7,353	5,870	1,014	102	2,935	23	32,363
MISCELLANEOUS—												
Rents, Rates, and Taxes	456	405	379	3,686	401	2,434	2,701	457	120	763	...	11,802
Petty Establishments	1,226	28,937	19,440	32,247	444	28,262	1,03,394	6,166	877	29,920	1,472	2,52,385
Miscellaneous	2,517	4,934	12,302	42,833	2,024	1,08,836	27,977	4,322	1,299	17,285	...	2,24,329
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	16,678	1,772	...	...	...	...	...	...	...	18,450
Original Works—												
Buildings	...	51,105	34,903	8,806	...	46,653	37,898	16,333	...	45,513	...	2,41,211
Roads	...	...	8,215	4,120	...	5,405	1,574	...	...	253	...	19,567
Other Works	...	25,688	9,868	41,493	691	13,891	46,054	20,927	94	915	...	1,59,621
Maintenance and Repair—												
Buildings	...	11,666	2,799	12,145	1,955	23,410	17,869	1,843	964	11,051	...	83,702
Roads	557	16,442	43,075	50,109	5,081	80,570	78,139	6,107	2,000	32,315	2,241	3,16,636
Other Works	...	11,223	10,704	17,318	1,495	7,410	14,005	3,823	...	10,460	...	76,438
Petty Construction and Repairs	...	1,183	2,633	7,291	1,096	3,368	15,552	1,448	166	3,056	891	36,684
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	15,612	5,000	800	...	...	...	...	...	...	21,412
Investments in Government Securities	...	...	906	...	...	29,200	1,45,425	...	...	22,000	...	1,97,531
Other Deposits and Advances	...	2,078	11,268	65,092	...	63,918	28	1,334	6,221	33,170	105	1,83,214
TOTAL DISBURSEMENTS . R	15,381	5,94,093	6,40,085	11,57,158	1,06,402	12,75,874	15,31,838	2,29,202	39,528	7,14,553	17,531	63,21,645
CLOSING BALANCE . R	7,854	2,88,481	31,761	2,52,504	30,998	2,39,435	4,67,562	46,767	25,604	2,38,578	3,505	16,39,049
GRAND TOTAL . R	23,235	8,82,574	6,71,846	14,09,662	1,37,400	15,15,309	19,99,400	2,75,969	65,132	9,53,131	21,036	79,54,694

No. II.—ACCOUNT of Town and Bazar Funds for the Year ended 31st March 1919.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Land Revenue—												
Income from Land, the property of the Funds	8,972	...	...	7,995	95,457	11,509	...	...	...	...	2,686	1,25,719
Stamps—												
Sale of Stamps	...	...	26,247	...	...	...	...	...	...	...	...	26,247
Excise—												
Abkari Farms	...	...	12,318	...	...	...	...	...	...	...	...	12,318
Provincial Rates—												
Rates and Cesses on Lands	...	...	780	369	6,109	...	...	...	...	...	...	7,267
Miscellaneous	4,420	...	...	...	...	...	...	...	...	...	...	4,420
Assessed Taxes—												
Taxes upon Houses	23,585	583	23,003	4,589	...	3,88,662	...	1,25,439	...	...	6,363	5,72,224
Licenses on trades and professions	223	...	...	100	...	7,657	...	...	...	...	...	7,980
Chowkidari Tax	16,268	...	...	...	...	...	7,387	...	...	...	2,894	26,549
Octroi	1,96,319	15,000	7,083	57	...	...	...	...	...	...	6,792	2,25,251
Miscellaneous (including Taxes on Horses and Carriages)	23,365	...	2,345	3,474	...	...	...	45,314	...	...	4,539	79,037
Registration—												
Fees and Miscellaneous	...	...	1,438	...	...	...	...	...	...	...	...	1,438
Interest—												
Interest on Government Securities and other Investments	22,192	...	...	898	...	2,507	...	4,623	...	...	...	30,220
Law and Justice—												
General Fees, Fines and Forfeitures	...	...	1,640	...	...	...	...	...	...	...	...	1,640
Police—												
Fees, Fines and Forfeitures	4,207	...	254	40	...	...	...	22,370	199	2,381	...	29,451
Unclaimed Property	184	...	95	61	...	...	...	...	...	...	...	340
Miscellaneous (including Cattle pound receipts)	2,836	...	175	118	...	...	...	10,842	...	208	1,954	16,133
Education—												
School Fees	5,610	...	111	155	...	...	...	7,184	...	...	...	13,060
Miscellaneous	14,103	...	...	...	...	...	...	...	...	...	...	14,103
Medical—												
Hospital receipts (including sale of Medicines)	...	...	...	60	...	...	...	7,980	25	...	...	8,065
Sanitation—												
Conservancy tax and Fees	17,693	541	13,318	2,654	...	18,626	...	47,605	...	117	561	1,00,115
Sales of Manure, etc.	859	...	111	...	...	55,744	...	...	...	...	...	56,714
Agriculture—												
Public Gardens	21,296	...	...	30	...	54	...	...	...	703	...	22,083
Public Exhibitions and Fairs	...	...	...	...	...	1,110		...	...	...	...	1,110
Water-supply—												
Sale of water	8,793	...	7,339	...	...	...	...	...	...	...	348	16,480
Other receipts	2,643	...	...	16	...	...	...	...	...	...	...	2,659
Miscellaneous—												
Sales of old Materials	839	...	125	79	...	...	...	...	...	2	3	1,048
Sales of Land and Houses	281	...	...	...	...	...	...	1,535	...	...	...	1,816
Contributions (including Grants-in-aid from Government)	43,516	100	68,815	5,553	21,463	25,016	...	1,54,165	3,150	5,000	12,974	3,39,752
Rents of Houses	9,140	102	186	3,572	1,649	8,116	...	7,833	7,689	212	1,930	40,429
Sales of Fruit, Grass, etc.	15,400	1,206	...	157	390	1,181	...	...	...	...	...	18,334
Miscellaneous	13,521	273	3,715	661	60,781	51,274	...	4,28,138	...	39	2,301	5,60,703
Public Works—												
Tolls and Ferries	...	...	...	...	922	...	...	86,838	...	...	5,048	92,808
Miscellaneous	5,318	...	...	...	...	...	...	...	1,208	1,512	...	8,038
Deposits and Advances—												
Loans from Government	...	...	...	...	...	10,000	...	...	...	...	...	10,000
Sale Proceeds of investment	35,368	...	...	...	...	...	...	...	...	...	...	35,368
Other deposits and advances	1,773	3,123	8,229	718	10,904	13,761	...	24,028	...	...	...	62,536
Total Receipts . R	4,98,724	20,928	1,76,336	30,456	17,675	5,95,217	7,387	9,73,894	12,271	10,174	48,393	25,71,455
Opening Balance R	1,63,283	5,833	2,17,770	14,403	1,19,811	2,53,457	1,751	4,67,861	335	16,273	17,951	12,78,728
Grand Total . R	6,62,007	26,761	3,94,106	44,859	3,17,486	8,48,674	9,138	14,41,755	12,606	26,447	66,344	38,50,183

Disbursements.

REFUNDS—												
Refunds of Taxes	1,356	...	127	49	...	106	...	...	...	...	...	1,638
Miscellaneous Refunds	359	...	244	...	311	11,525	...	5,322	...	...	152	17,913
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	5,221	...	1,120	831	...	18,814	...	209	...	...	...	26,195
Other Collecting Establishments	3,088	...	...	135	8,214	14,272	...	9,479	...	...	...	35,188
STAMPS—												
Miscellaneous	...	...	323	...	...	...	...	...	...	...	...	323
INTEREST—												
Interest on Debt	...	...	...	...	...	108	...	...	...	...	...	108
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	31,901	...	5,210	3,445	30,484	31,606	...	60,909	48	123	2,362	1,66,088
Contribution towards Establishments in Government Offices	553	...	6,140	...	...	...	...	...	...	...	...	6,693
LAW AND JUSTICE—												
Jails	...	...	307	...	...	...	...	...	...	...	...	307
POLICE—												
Executive Force	21,991	...	22,686	679	...	736	6,898	...	...	...	...	52,990
Miscellaneous (including Cattle-pounds)	5,144	...	158	157	...	1,079	...	4,066	...	499	377	11,480
EDUCATION—												
Inspection	...	...	...	...	...	...	...	...	...	...	...	...
Colleges and Schools	41,184	158	2,257	2,967	...	...	...	25,643	...	...	...	72,209
Scholarships and Prizes	1,689	...	...	...	4,539	...	...	...	...	...	...	6,228
Grants-in-aid	3,460	...	2,328	120	...	240	...	19,151	...	...	240	25,539
Miscellaneous	...	...	...	310	...	...	...	...	...	...	...	310
MEDICAL—												
Professional Establishments	2,903	...	...	...	5,086	...	...	...	...	...	334	8,388
Hospitals and Dispensaries	10,728	184	6,495	3,546	14,042	2,330	...	1,56,549	...	...	...	1,93,874
Vaccination	18	...	737	40	5,233	...	...	4,362	...	...	...	10,390
Epidemics	...	...	882	...	...	...	...	14,334	...	...	...	15,216
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	45,988	1,592	662	545	649	9,617	...	..	...	2,250	36	61,339
Public Exhibitions and Fairs	1,137	...	...	...	350	5,986	...	...	...	...	...	7,473
Conservancy (Establishment and other charges)	65,201	7,123	25,663	10,401	...	2,39,004	...	2,16,458	...	1,007	13,681	5,79,138
Water-supply (Establishment and other charges)	26,902	133	6,807	240	...	...	...	87,848	...	...	1,350	1,23,280
Lighting (Establishment and other charges)	...	621	...	...	...	...	...	57,833	...	...	...	58,454
Veterinary charges	...	...	...	...	9,390	...	...	...	1,212	570	...	11,172
Statistical Estoblishment	...	...	...	...	...	10,397	...	...	...	...	...	10,397
SUPERANNUATION—												
Pensions and Gratuities (Including Genl. Provdt. Fund)	1,018	...	2,311	592	609	...	...	1,060	...	...	120	5,710
MISCELLANEOUS—												
Rents, Rates and Taxes	6,905	...	...	...	...	...	...	...	360	...	...	7,265
Petty Establishments	15,387	1,346	4,549	174	...	...	...	3,756	132	909	...	26,253
Miscellaneous	23,065	21	47,328	2,484	46,669	19,239	...	1,32,943	1,843	15	4,236	2,77,848
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	5,068	...	2,388	1,765	...	...	...	30,770	...	...	646	40,637
Original Works—												
Buildings	40,336	...	...	...	1,157	...	...	670	...	479	1,531	44,173
Roads	7,481	...	...	...	855	...	...	1,01,954	100	...	146	1,10,556
Other Works	15,052	...	45,535	600	18,307	...	...	5,491	7,098	843	...	92,926
Maintenance and Repairs—												
Buildings	10,614	...	3,162	2,066	955	...	...	...	...	754	1,047	18,598
Roads	5,415	260	6,578	3,939	3,203	...	...	...	...	1,627	4,260	25,282
Other Works	5,382	...	98	...	1,069	...	...	...	189	2,008	2,884	11,630
Petty Construction and Repairs	10,705	2,108	...	...	...	1,64,169	...	...	...	...	1,087	78,069
DEPOSITS AND ADVANCES—												
Repayment of Loan from Government	...	...	...	...	...	95	...	...	...	...	...	95
Investment in Government securities or otherwise	7,013	2,000	43,475	...	10,091	29,319	...	1,35,529	...	...	...	2,27,427
Other Deposits and Advances	4,332	5,621	8,360	325	31,469	7,791	...	24,489	...	...	12,717	95,104
TOTAL DISBURSEMENTS	4,26,596	21,167	2,45,930	35,410	1,92,682	5,67,033	6,898	10,98,825	10,987	11,084	47,266	26,63,878
CLOSING BALANCE	2,35,411	5,594	1,48,176	9,449	1,24,804	2,81,641	2,240	3,42,930	1,619	15,363	19,078	11,86,305
GRAND TOTAL	6,62,007	26,761	3,94,106	44,859	3,17,486	8,48,674	9,138	14,41,755	12,606	26,447	66,344	38,50,183

No. III.—ACCOUNT of PORT FUNDS for the Year ended 31st March 1919.

	Presidency Funds.				Other Funds.					
	Madras.	Bombay.	Calcutta.	Total.	Madras.	Bombay.	Bengal.	Burma.	Bihar and Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.										
LAND REVENUE—										
Income from Land, the property of the Funds	...	20,05,913	25,50,751	45,56,664	...	4,59,783	...	2,77,760	...	7,37,543
ASSESSED TAXES—										
License on Trades and Professions	...	...	...	...	...	...	..	91,352	...	91,352
INTEREST—										
Interest on Government Securities and other Investments	...	10,56,061	1,37,383	11,93,444	67,140	7,27,614	7,709	4,69,462	...	12,71,925
POLICE—										
Fees, Fines and Forfeitures	...	...	...	...	...	...	...	14,191	...	14,191
MARINE—										
Hire of Vessels	...	1,11,963	1,08,806	2,20,769	..	86,424	2,974	67,849	...	1,57,247
Sale-proceeds of Vessels and Stores	...	...	...	...	...	3,703	...	72,104	...	75,807
Pilotage receipts	...	3,34,405	...	3,34,405	7,359	4,84,172	...	...	...	4,91,531
Other Fees and Dues	18,65,409	1,69,667	1,54,31,506	1,74,66,582	4,36,037	39,90,792	1,77,171	45,18,872	741	91,23,613
MEDICAL—										
Hospital receipts (including sale of Medicines)	...	34	...	34	...	...	..	...	...	...
Sanitation—										
Conservancy Tax and Fees	...	...	45,987	45,987	...	...	...	...	...	...
Water-supply—										
Sale of Water	22,880	2,41,382	...	2,64,262	...	2,53,536	13,347	239	...	2,67,122
SUPERANNUATION—										
Contribution towards Pensions	...	1,90,621	...	1,90,621	8,138	4,460	...	...	...	12,598
MISCELLANEOUS—										
Sales of old Materials	...	...	15,51,536	15,51,536	...	...	...	22,690	34	22,724
Sales of Land and Houses	...	5,500	...	5,500	...	...	...	5,05,947	...	5,05,947
Contributions (including Grants-in-aid from Government)	...	...	4,480	4,480	...	3,442	2,76,187	17,305	3,522	3,00,456
Rents of Houses	1,25,912	11,31,778	...	12,57,690	...	2,51,916	11,633	...	...	2,63,549
Sales of Fruit, Grass, etc.	...	1,587	...	1,587	...	18,397	...	...	...	18,397
Miscellaneous	29,564	...	1,96,475	2,26,039	2,21,582	5,79,377	9,497	44,572	110	8,55,138
PUBLIC WORKS—										
Tolls and Ferries	...	74,78,545	4,68,692	79,47,237	...	2,56,525	...	...	...	2,56,525
Miscellaneous	...	72,34,699	...	72,34,699	...	...	...	...	...	...
DEPOSITS AND ADVANCES—										
Loans from Government	30,000	17,00,000	...	17,30,000	...	...	...	...	...	...
Loans from the public	...	...	...	...	50,000	...	...	...	...	50,000
Sale-proceeds of Investments	...	..	3,26,783	3,26,783	35,613	45,03,880	...	...	...	45,39,493
Stock Account	...	8,97,223	26,70,978	35,68,201	...	15,65,180	36,356	6,12,318	...	22,13,854
Other Deposits and Advances	...	79,95,326	...	79,95,326	52,090	39,15,898	4,621	14,43,946	...	54,16,555
TOTAL RECEIPTS R	20,73,765	3,05,54,704	2,34,93,377	5,61,21,846	8,77,959	1,71,05,099	5,39,495	81,58,607	4,407	2,66,85,567
OPENING BALANCE R	7,14,121	59,92,597	8,87,652	75,94,370	4,20,532	5,46,069	1,03,068	11,09,994	5,458	21,85,121
GRAND TOTAL R	27,87,886	3,65,47,301	2,43,81,029	6,37,16,216	12,98,491	1,76,51,168	6,42,563	92,68,601	9,865	2,88,70,688

Disbursements.

REFUNDS—										
Refunds of Taxes	71,825	22,98,775	...	23,70,600	5,440	2,826	...	...	...	8,266
Miscellaneous Refunds	...	...	...	...	543	3,680	...	194	...	4,417
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	4,302	...	...	4,302	...	...	...	...	...	...
Other Collecting Establishments	...	...	13,268	13,268	...	19,42,519	1,210	...	...	19,43,729
INTEREST—										
Interest on Debt	5,66,723	61,41,122	41,23,801	1,08,31,646	39,186	10,64,827	20,503	11,80,899	...	23,05,415
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	5,02,150	6,29,025	3,57,385	14,88,560	78,567	95,400	16,408	1,76,943	...	3,67,318
Contributions towards Establishment in Government Offices	...	...	...	...	...	1,30,319	...	...	...	1,30,319
POLICE—										
Executive Force	...	1,33,158	1,30,322	2,63,480	...	38,034	3,919	...	...	41,953
Miscellaneous (including Cattle-pounds)	...	...	29,950	29,950	...	...	...	64,463	...	64,463
MARINE—										
Dockyard and Port Establishments	...	2,97,883	23,65,120	26,62,953	1,39,503	88,063	8,208	5,66,610	4,545	8,06,929
Ship and Boat Establishments	...	53,315	...	53,315	55,879	79,969	40,410	1,25,988	1,948	3,04,194
Pilotage Establishments	...	1,98,345	...	1,98,345	5,567	1,91,284	...	..	...	1,96,851
Light-houses and Light-ships	...	17,685	68,862	86,547	16,997	74,375	22,867	...	810	1,15,049
Building, Purchase and Repair of Ships	...	3,19,919	...	3,19,919	...	62,130	64,177	59,969	...	1,86,276
Miscellaneous	55,593	2,21,076	22,48,690	25,25,359	51,846	2,08,820	79,759	5,80,219	2,510	9,23,154
EDUCATION—										
Colleges and Schools	...	860	...	860	...	...	...	...	...	...
MEDICAL—										
Professional Establishment	...	16,751	...	16,751	...	29,390	600	21,091	...	51,081
Hospitals and Dispensaries	...	81,487	7,035	88,522	...	2,820	...	4,300	...	7,120
Epidemics	...	...	...	...	...	...	...	465	...	465
MINOR DEPARTMENTS—										
Lighting (Establishment and other charges)	...	...	9,368	9,368	...	...	...	...	...	...
Conservancy (Establishment and other charges)	...	...	66,471	66,471	...	19,677	...	...	...	19,677
Water-supply (Establishment and other charges)	...	56,276	3,179	59,455	...	44,106	8,406	254	...	52,766
Statistical Establishments	...	...	2,111	2,111	...	...	...	...	..	...
SUPERANNUATION—										
Pensions and Gratuities (Including General Provident Fund)	...	2,98,000	1,83,614	4,81,614	22,963	17,961	1,463	1,25,170	...	1,67,557
MISCELLANEOUS—										
Petty Establishment	...	...	...	...	...	...	...	24,681	...	24,681
Rents, Rates, and Taxes	...	17,17,835	6,67,413	23,85,248	...	33,100	927	1,59,822	...	1,98,849
Miscellaneous	...	15,01,681	8,55,592	23,57,273	1,36,700	4,48,604	...	1,44,031	...	7,29,335
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	51,399	...	4,28,121	4,79,520	13,922	91,822	15,366	56,156	...	1,77,267
Stock not chargeable to any particular work	...	...	...	...	...	62,983	...	...	...	62,983
Original Works—										
Buildings	62,415	12,97,468	—4,05,776	9,54,107	708	3,58,431	..	13,365	...	3,72,504
Roads	882	1,31,966	...	1,32,848	...	95,655	...	3,074	...	98,729
Port Appliances	...	24,178	95,770	1,19,948	...	1,06,443	5,689	2,455	...	1,14,587
Other Works	3,95,032	18,16,368	9,16,052	31,27,452	28, 3	11,94,499	1,40,553	2,72,864	...	16,36,169
Maintenance and Repairs—										
Buildings	...	89,103	1,30,166	2,19,269	5,545	1,18,325	3,312	45,260	...	1,72,442
Roads	...	1,40,149	95,256	2,35,405	...	1,14,573	...	21,698	...	1,36,271
Port Appliances	...	...	45,719	45,719	...	7,00,864	10,339	2,33,998	...	9,45,201
Other Works	1,83,146	29,52,706	20,77,813	52,13,665	23,460	42,860	...	1,05,778	...	1,72,098
Petty Construction and Repairs	54,627	...	40,292	94,919	1,37,400	23,701	479	1,399	...	1,62,979
DEPOSITS AND ADVANCES—										
Repayment of Loans from Government	3,13,401	...	3,71,479	6,84,880	...	1,80,320	15,669	21,819	...	2,17,808
Repayment of Loans from the Public	...	...	(a)15,52,062	15,52,062	...	3,00,000	...	...	...	3,00,000
Investment in Government Securities or otherwise	...	14,72,318	6,16,924	20,89,242	35,740	34,95,800	...	12,89,877	...	48,21,417
Stock Account	...	9,98,687	27,19,614	37,18,301	...	16,79,834	372	6,87,758	...	23,67,964
Other Deposits and Advances	...	62,25,864	36,85,429	99,11,293	52,090	37,62,169	540	17,02,586	...	55,17,385
TOTAL DISBURSEMENTS . R	22,61,495	2,91,31,950	2,35,01,102	5,48,94,547	8,50,309	1,69,11,183	4,61,176	76,93,186	9,813	2,59,25,667
CLOSING BALANCE . R	5,26,391	74,15,351	8,79,927	88,21,669	4,48,182	7,39,985	1,81,387	15,75,415	52	29,45,021
GRAND TOTAL . R	27,87,886	3,65,47,301	2,43,81,029	6,37,16,216	12,98,491	1,76,51,168	6,42,563	92,68,601	9,865	2,88,70,688

(a) On account of payments into Sinking Fund for repayment of loans.

No. IV.—ACCOUNT of MISCELLANEOUS FUNDS for the Year ended 31st March 1919.

Receipts.	India, General.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces of Agra & Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—												
Grants for improvement in Government Estates	...	...	...	...	...	...	...	...	40,355	...	...	40,355
Income from Land, the property of the Funds	...	...	...	...	67,179	...	...	...	3,134	...	...	70,313
STAMPS—												
Sale of stamps, etc.	...	...	54,630	...	...	...	...	...	...	...	...	54,630
EXCISE—												
Abkari Farms	...	...	7,74,473	...	...	...	...	...	...	...	...	7,74,473
License fees and duties	...	...	2,248	...	...	...	...	...	26,908	...	...	29,156
PROVINCIAL RATES—												
Rates and Cesses on Lands	...	...	26,484	...	61,052	...	...	...	3,28,845	5,28,218	...	9,44,599
Miscellaneous	...	...	12,655	...	...	...	...	...	...	...	...	12,655
ASSESSED TAXES—												
Taxes upon houses	...	...	...	...	..	...	...	...	73	...	...	73
Chowkidari Tax, etc.	...	...	...	...	..	...		...	5,76,776	...	...	5,76,776
REGISTRATION—												
Fees and Miscellaneous	...	...	3,752	...	...	...	...	...	6,282	...	...	10,034
INTEREST—												
Interest on Government Securities and other Investments	...	...	51,785	6,337	74,541	...	...	15,684	205	...	4,547	1,53,099
LAW AND JUSTICE—												
General fees, fines and forfeitures	...	...	2,559	...	...	...	...	...	...	...	...	2,559
Miscellaneous	...	...	7,886	...	...	...	...	...	...	...	...	7,886
Jails	...	...	1,715	...	...	...	...	...	...	...	...	1,715
POLICE—												
Border Military Police	...	...	...	...	...	...	10,699		...	...	...	10,699
Fees, Fines, and Forfeitures		...	...	...	87,487	...	...	86,012	38,122	8,661	3,829	2,24,111
Miscellaneous (including Cattle-pound receipts)	5,425	7,205	...	1,63,330	...	...	13,034	...	2,992	...	6	1,91,992
MARINE—												
Hire of vessels	...	...	...	...	27,572	...	...	...	...	...	...	27,572
Pilotage receipts	...	...	...	...	...	...	...	4,64,832	...	...	...	4,64 832
Other Fees and Dues	...	...	...	185	4,20,592	...	...	...	...	...	...	4,20,777
EDUCATION—												
School Fees	10,146	...	3,22,080	...	...	...		...	945	.	...	3,33,171
Miscellaneous	41,575	...	23,050	...	145	...	...	27,554	1,55,888	...	...	2,48,212
MEDICAL—												
Hospital receipts (including sale of medicines, etc.)	...	...	13,847	...	3,106	...	...	...	11,111	...	...	28,064
MISCELLANEOUS—												
Sales of old materials	83	...	...	...	22,059	...	...	...	285	...	...	22,427
Contributions (including Grants-in-aid from Government)	50,000	...	86,245	...	16,418	22,307	...	22,300	1,49,056	...	2,000	3,48,326
Rents of Houses	...	...	...	...	...	...	...	...	800	...	..	800
Sales of fruit, grass, etc.	100	...	...	...	...	...	...	...	329	...	...	429
Miscellaneous	105	71,846	13,323	42,129	3,104	13,562	...	12,801	32,076	...	...	1,83,746
PUBLIC WORKS—												
Tolls and Ferries	...	...	809	...	...	...	...	..	230	...	...	1,039
Miscellaneous	...	1,14,316	...	...	1,66,056	...	2,14,930	...	1,369	...	..	4,96,671
DEPOSITS AND ADVANCES—												
Stock Account	...	...	...	...	3,248	...	...	...	...	...	...	3,248
Other Deposits and Advances	...	...	5,773	...	...	...	...	17,969	93,089	...	...	1,16,831
TOTAL RECEIPTS ₹	1,07,434	1,93,367	14,03,314	2,11,981	9,52,559	35,669	2,38,663	6,47,152	14,68,870	5,36,879	10,382	58,06,270
OPENING BALANCE ₹	15,951	2,38,746	3,37,954	1,27,223	—3,90,058	25,577	2,52,936	(a)5,22,890	16,31,921	2,93,527	29,026	30,85,693
GRAND TOTAL ₹	1,23,385	4,32,113	17,41,268	3,39,204	5,62,501	61,246	4,91,599	11,70,042	31,00,791	8,30,406	39,408	88,91,963

(a) The difference between this and the closing balance of last year is due mainly to the inclusion of the Burma University Fund newly created.

Disbursements.												
Refund of Taxes	...	...	314	...	...	...	...	...	...	...	...	314
Miscellaneous Refunds	...	...	561	...	...	6,103	...	3,151	1,028	...	4	10,847
Land Revenue—												
Charges of improvement	...	...	...	...	...	...	...	...	31,953	...	...	31,953
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess Collecting Establishments	...	...	2,706	...	...	...	...	...	1,39,178	...	...	1,41,884
Other Collecting Establishments	...	...	...	...	3,058	...	...	...	14,730	...	...	17,788
Stamps—Miscellaneous	...	...	638	...	...	...	...	...	...	...	...	638
Registration—Establishment	...	...	1,675	...	...	...	...	...	...	...	...	1,675
INTEREST—												
Interest on Debt	...	...	...	...	622	...	...	...	36,848	...	...	37,470
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	1,553	...	57,527	...	1,01,748	...	...	93,778	1,88,989	...	...	4,43,595
Contribution towards Establishment in Government Offices, etc.	9,275	...	17,541	7,009	...	...	...	...	12,611	...	...	46,436
LAW AND JUSTICE—												
Courts of Law	...	...	45,009	...	...	...	...	...	...	...	...	45,009
Jails	...	...	28,367	...	...	...	...	...	...	...	...	28,367
POLICE—												
Border Military Police	...	...	...	...	...	...	12,362	...	...	...	...	12,362
Village Police	...	...	...	...	...	...	...	...	2,48,896	...	6,404	2,55,300
Other Police	...	...	...	...	86,725	...	...	...	...	...	...	86,725
Executive Force	...	...	1,16,420	...	2,715	39,351	...	...	...	7,748	...	1,66,234
Miscellaneous (including Cattle-pounds etc.)	5,237	8,078	760	1,85,419	6,111	46,336	16,874	286	29,060	...	10	2,98,171
MARINE—												
Dockyard and Port Establishments	...	...	...	...	68,836	...	...	...	...	...	...	68,836
Ship and Boat Establishments	...	...	...	...	7,868	...	...	28,908	...	...	...	36,776
Pilotage Establishment	...	...	...	...	...	...	...	3,55,686	...	...	...	3,55,686
Building, purchase, and repair of ships	...	...	...	...	...	...	...	8,822	...	...	...	8,822
Miscellaneous	...	...	...	185	23,071	...	...	1,15,204	...	...	...	1,38,460
EDUCATION—												
Colleges and Schools	66,704	...	1,82,992	...	6,881	...	...	...	98,295	...	...	3,54,872
Scholarships and Prizes	...	...	...	...	40,117	...	...	3,548	3,963	...	2,382	50,010
Grants-in-aid	...	...	35,740	...	...	...	...	8,792	40,520	...	889	85,941
Miscellaneous	283	...	92,860	...	...	...	...	40,370	9,295	...	3,000	1,45,808
Inspection	...	...	...	...	...	...	...	...	2,931	...	...	2,931
MEDICAL—												
Professional Establishment	1,340	...	...	...	2,059	...	...	...	3,008	...	...	6,407
Hospitals and Dispensaries	...	...	89,407	...	61,966	...	...	...	64,429	...	...	2,15,802
Vaccination	...	...	3,231	...	...	...	...	...	3,832	...	...	7,063
Sanitation	...	...	...	...	...	...	...	...	20,843	...	...	20,843
MINOR DEPARTMENTS—												
Public Gardens (Establishments and other charges)	1,429	...	...	...	...	...	...	...	...	...	...	1,429
Conservancy (Establishment and other charges)	636	...	2,832	...	...	...	...	...	970	...	...	4,438
Lighting (Establishment and other charges)	...	...	...	...	7,394	...	...	...	...	...	...	7,394
Veterinary (Establishment and other charges)	...	...	...	...	...	...	...	...	4,263	...	...	4,263
Statistical (Establishment and other charges)	...	...	68	...	...	...	...	...	...	...	...	68
SUPERANNUATION—												
Pensions and Gratuities (including Genl. Provdt. Fund)	...	...	5,836	...	11,395	...	...	16,310	1,325	...	...	34,866
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	2,808	...	3,133	...	...	...	...	...	...	5,941
Petty Establishment	3,991	...	...	...	...	...	...	...	3,891	...	...	7,882
Miscellaneous	455	2,18,310	3,93,347	32,901	1,49,077	...	3,53,825	...	20,254	5,30,428	...	16,98,597
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	19,390	...	3,521	...	...	...	89,338	...	...	1,12,249
Original Works—												
Buildings	...	...	66,691	...	...	...	...	...	21,854	...	...	88,545
Roads	...	...	17,404	...	...	...	...	...	1,11,568	...	...	1,28,972
Other Works	...	...	14,530	...	3,537	...	...	...	94,575	...	...	1,12,642
Maintenance and Repairs—												
Buildings	1,209	...	3,927	...	1,628	...	...	...	3,832	...	...	10,596
Roads	...	...	...	...	88,116	...	...	...	1,15,428	...	...	1,53,544
Other Works	911	...	25,213	...	1,34,445	...	...	...	3,107	...	...	1,63,676
Petty Construction and Repairs	...	...	96	...	...	...	...	...	2,957	...	...	3,053
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	...	...	...	...	6,689	...	...	...	8,233	...	...	14,922
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	25,494	...	...	25,494
Other Deposits and Advances	23,621	...	2,607	...	...	...	...	47,461	90,420	...	...	1,64,109
TOTAL DISBURSEMENTS ₹	1,16,644	2,26,388	12,30,497	2,25,514	7,70,712	91,790	3,83,061	7,22,316	15,47,918	5,38,176	12,689	58,65,705
CLOSING BALANCE ₹	6,741	2,05,725	5,10,771	1,13,690	—2,08,211	—30,544	1,08,538	4,47,726	15,52,873	2,92,230	26,719	30,26,258
GRAND TOTAL ₹	1,23,385	4,32,113	17,41,268	3,39,204	5,62,501	61,246	4,91,599	11,70,042	31,00,791	8,30,406	39,408	88,91,963

APPENDIX C.

Finance and Revenue Accounts

OF THE

Government of India

Account of Municipalities

FOR

1918-1919.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNI

RECEIPTS.	India, General.	North-West Frontier Province.	MADRAS. Presidency Corporation.	MADRAS. District Municipalities.	BOMBAY. Presidency Corporation.	Number of Item.
	Rs.	Rs.	Rs.	Rs.	Rs.	
By Balance in hand at the close of last year	18,74,904	9,77,122	24,57,819	(a)42,27,136	5,89,428	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi *less* refunds	15,50,338	6,75,212	...	...	23,40,592	2
2. Tax on houses and lands	3,35,706	3,559	11,17,456	18,66,293	75,04,012	3
3. Tax on animals and vehicles	46,491	...	1,24,092	3,73,404	5,80,140	4
4. Tax on professions and trades	12,826	771	2,14,723	3,32,792	1,36,198	5
5. Tolls (on roads and ferries)	43,203	...	55,031	9,34,762	24,500	6
6. Water rate	17,775	1,711	7,26,347	8,93,701	29,72,461	7
7. Lighting-rate	...	...	2,23,492	...	...	8
8. Conservancy (including scavenging and latrine rates)	25,284	821	...	...	18,34,068	9
9. Other taxes	174	11	34,494	16,764	...	10
	20,31,797	6,82,085	24,95,635	44,17,716	1,53,91,971	11
B.—Realisations under special Acts—						
1. Pounds	16,057	969	...	335	...	12
2. Hackney carriages	22,519	2,031	...	...	9,817	13
3. Others	154	...	...	20,706	1,51,074	14
	38,730	3,000	...	21,041	1,60,891	15
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, *sarais* (rest-houses), Dak bungalows, etc.	2,24,566	1,52,890	51,953	97,983	83,135	16
2. Sale-proceeds of lands and produce of lands, etc.	39,751	11,350	69,513	3,05,663	81,837	17
3. Conservancy Receipts (other than taxes and rates)	71,985	23,680	16,389	1,15,083	1,297	18
4. Fees and Revenue from Educational institutions	3,957	1,755	115	3,37,389	43,871	19
5. " " Medical institutions	1,500	228	347	19,526	...	20
6. " " markets and slaughter-houses	1,25,545	908	1,18,697	4,60,645	7,04,063	21
7. " " Tramways	...	...	...	...	56,344	22
8. Other fees	2,59,618	15,860	2,59,642	2,09,955	2,709	23
9. Fines under Municipal and other Acts	28,819	5,361	5,733	68,709	64,558	24
10. Interest on Investments—(i) General	51,508	53,339	19,479	53,828	3,04,518	25
(ii) Educational	...	...	...	1,241	2,553	26
(iii) Medical	30	24	1,922	7,912	...	27
11. Premium on Loans	...	...	...	2,750	...	28
	8,07,279	2,65,395	5,43,790	16,80,684	13,44,885	29
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General	2,89,402	86,000	1,60,076	5,92,723	...	30
(ii) Educational	58,561	4,354	...	6,50,394	56,750	31
(iii) Medical	30,421	48,260	300	1,05,369	...	32
2. From Local Funds—(i) General	15,000	...	...	14,641	...	33
(ii) Educational	...	...	...	3,994	...	34
(iii) Medical	...	1,946	...	1,49,583	...	35
3. From other sources—(i) General	4,551	4,207	...	35,782	...	36
(ii) Educational	...	...	...	4,290	...	37
(iii) Medical	544	2,014	...	4,465	...	38
	3,98,479	1,46,781	1,60,376	15,61,241	56,750	39
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	1,84,179	633	46,733	3,39,582	...	40
2. Other items	80,789	30,658	5,61,749	2,78,279	5,23,186	41
	2,64,968	31,291	6,08,482	6,17,861	5,23,186	42
TOTAL REVENUE	35,41,253	11,28,552	38,08,283	82,98,543	1,74,77,683	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawals from Savings Bank	...	6	...	1,46,132	1,58,72,681	44
2. Loans—						
(a) From Government	...	...	9,00,000	3,14,560	...	45
(b) Raised in the open market	...	...	...	...	30,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	1,99,313	1,230	7,57,999	47
4. Advances—(a) Permanent	...	22	...	2,945	...	48
(b) Other	9,330	1,897	21,603	6,99,943	43,07,023	49
5. Deposits	70,795	13,002	10,49,389	7,10,789	3,72,48,956	50
TOTAL	80,125	14,927	21,70,305	18,75,599	6,11,86,659	51
TOTAL RECEIPTS Rs.	36,21,378	11,43,479	59,78,588	1,01,74,142	7,86,64,342	52
GRAND TOTAL Rs.	54,96,282	21,20,601	84,36,407	1,44,01,278	7,92,53,770	53

CIPALITIES for 1918-19.

Number of Items.	Bombay. District Municipalities.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	48,53,337	63,23,035	(a)16,84,481	(a)38,00,050	(b)36,73,713	18,99,301	(c)10,17,120	(d)13,58,346	(a)1,44,018	3,48,79,810
2	33,67,375	...	...	37,43,955	42,97,596	...	57,123	10,02,641	...	1,70,34,232
3	12,92,472	51,62,960	18,87,170	5,29,636	3,72,372	19,66,103	7,71,251	1,49,060	1,22,233	2,30,80,283
4	2,66,345	1,99,962	2,35,452	1,1[illegible],472	14,032	1,14,929	1,38,335	64,174	19,114	22,90,942
5	17,299	8,82,653	1,19,119	1,55,923	18,563	.	27,427	57,522	921	18,76,737
6	2,86,642	...	95,774	2,49,869	18,910	2,98,607	68,024	40,874	25,397	21,41,593
7	16,06,341	23,43,372	8,44,102	7,28,987	66,813	10,46,480	1,31,745	3,78,038	70,565	1,18,28,438
8	27,323	8,21,380	2,38,434	...	...	4,31,032	...	...	...	17,41,661
9	6,24,513	8,76,577	12,81,774	94,226	4,171	15,98,548	4,45,560	3,05,647	1,00,322	71,91,511
10	2,57,793	...	4,30,275	10,56,407	1,19,124	...	1,98,685	3,49,481	29,225	25,92,433
11	77,46,103	1,02,86,904	51,33,100	66,71,875	49,11,581	54,55,699	18,38,150	23,47,437	3,67,777	6,97,77,830
12	1,07,796	...	45,841	1,04,878	42,355	24,455	31,888	1,32,266	27,269	5,34,109
13	1,582	19,377	13,527	58,139	25,812	73,732	9,471	13,110	452	2,49,569
14	879	2,04,994	68,322	13,739	12,313	18,972	5,512	9,018	1,033	5,07,316
15	1,10,257	2,24,371	1,27,690	1,76,756	80,480	1,17,159	46,871	1,54,394	29,354	12,90,994
16	2,11,655	1,10,416	1,39,690	6,63,599	3,69,970	2,58,838	35,418	1,83,077	12,286	25,95,476
17	6,52,775	9,44,922	64,723	98,453	5,23,617	24,698	9,833	64,846	3,441	28,95,422
18	1,01,780	32,788	35,937	2,31,986	1,39,519	44,498	2,139	31,372	2,390	8,50,843
19	1,99,694	...	78,515	42,823	1,66,682	2,405	1,574	89,767	7,633	9,76,180
20	36,881	3,868	907	2,126	27,133	32,510	6,313	657	...	1,31,996
21	6,3[illegible],823	8,98,399	69,982	3,40,586	46,104	21,99,830	1,28,058	1,82,096	49,807	59,62,543
22	5,559	71,416	10,119	...	...	41,117	...	...	...	1 84,555
23	1,23,864	71,293	1,64,152	8,07,798	6,57,441	4,86,259	24,068	42,144	1,491	31,26,294
24	59,282	1,27,693	48,585	97,561	18,407	78,883	17,920	21,723	4,489	6,47,723
25	1,62,803	2,99,465	15,698	1,79,797	1,66,126	2,02,410	13,441	10,708	240	15,33,360
26	18,118	...	1,848	2,296	6,04	...	102	...	...	32,200
27	8,348	...	1,979	385	1,933	...	5,820	...	...	28,353
28	5	...	...	...	58	...	...	...	1,000	3,813
29	22,18,587	25,60,260	6,32,135	24,67,410	21,23,032	33,71,448	2,44,686	6,26,390	82,777	1,89,68,758
30	1,44,917	76,482	1,61,022	9,91,261	6,00,194	5,97,282	6,34,636	1,17,752	94,042	45,45,789
31	8,01,300	...	73,732	1,77,765	2,05,738	1,07,796	1,02,749	1,84,691	13,331	24,37,161
32	48,542	...	16,337	27,668	37,155	1,10,368	1,21,714	3,49,188	1,580	8,96,902
33	21,901	...	18,227	13,709	13,753	21,023	10,589	7,324	14,550	1,50,717
34	60,707	...	1,000	336	18,324	3,250	636	6,276	556	95,079
35	49,550	...	14,358	5,113	79,772	56,459	1,64,849	1,497	376	5,23,503
36	1,53,889	8,925	1,38,470	8,560	18,834	1,316	38,101	3,207	670	4,16,512
37	19,237	...	2,113	1,144	5,900	1,86,582	3,182	584	...	2,23,032
38	12,708	...	10,457	27,227	10,734	3,676	63,453	1,082	84	1,36,444
39	13,12,751	85,407	4,35,716	12,52,783	9,90,404	10,87,752	11,39,909	6,71,601	1,25,189	94,25,139
40	64,429	...	39,037	2,01,541	44,932	25,409	4,183	19,239	4,064	9,73,961
41	9,46,403	10,47,893	85,015	11,30,218	3,04,904	88,159	85,722	6,35,505	8,923	58,07,403
42	10,10,832	10,47,893	1,24,052	13,31,759	3,49,836	1,13,568	89,905	6,54,744	12,987	67,81,364
43	1,23,98,530	1,42,04,835	64,52,693	1,19,00,583	84,55,333	1,01,45,626	33,59,521	44,54,566	6,18,084	10,62,44,085
44	15,86,602	29,203	2,01,338	65,494	1,001	...	3,40,379	1,531	...	1,82,44,367
45	2,10,578	...	1,36,000	(e)95,000	40,000	...	...	62,500	...	17,53,638
46	...	11,04,500	14,461	...	...	...	...	...	...	41,18,961
47	1,12,000	4,50,200	...	...	2,500	...	...	...	...	15,23,242
48	3,029	...	1,060	3,894	8,092	...	1,860	675	60	21,637
49	5,70,720	1,57,444	1,90,675	33,601	1,27,829	3,09,537	2,03,715	5,11,202	1,371	71,45,890
50	17,92,574	20,19,229	2,25,688	1,67,973	54,098	2,63,339	2,44,631	2,14,272	8,451	4,40,83,186
51	42,75,503	37,60,576	7,69,222	3,65,962	2,33,520	5,72,876	7,90,585	7,90,180	9,882	7,68,90,921
52	1,66,74,033	1,79,65,411	72,21,915	1,22,66,545	86,88,853	1,07,18,502	41,50,106	52,44,746	6,27,966	8,31,35,006
53	2,15,27,370	2,42,88,446	89,06,396	1,60,66,595	1,23,62,566	1,26,17,803	51,67,226	66,03,092	7,71,984	21,80,14,816

(a) The difference from last years closing balance is due to subsequent adjustment.
(b) Do. do. do. is due to the omission of the figures of the Amritsar Municipality.
(c) Do. do. do is due to subsequent adjustment and to the incorporation of the figures of the Chakradharpur Municipality.
(d) Do. do. do. is due to the inclusion of the opening balances of the Kotal and Drug notified areas converted into Municipalities.

(e) *Vide* note (*f*) on page 455.

ACCOUNT of MUNI

Disbursements.	India, General.	North-West Frontier Province.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay Presidency Corporation.	Number of Items.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,23,724	33,331	71,529	2,96,760	3,94,615	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,41,218	51,579	1,19,188	1,55,927	5,28,591	2
3. Collection of tolls on roads and ferries	300	...	...	11,745	536	3
4. Survey of land	...	...	23,515	85,123	...	4
5. Refunds (other than Octroi)	4,312	135	57,572	1,06,526	...	5
6. Pensions and Gratuities	14,195	30	27,550	7,491	1,64,955	6
7. Annuities	144	...	...	31,934	...	7
	2,83,893	85,075	2,99,354	6,95,506	10,88,697	8
B.—Public Safety—						
1. Fire (Establishment, purchase of fire engines, buckets, repairs)	3,361	21,121	17,133	2,586	2,23,195	9
2. Lighting (Establishment, purchase of lamps, oil, repairs, etc.)	1,31,087	46,825	2,71,579	3,82,219	4,91,848	10
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts)	1,075	290	...	...	...	11
4. Rewards for the destruction of wild animals and snakes	2,941	46	4,330	3,595	...	12
5. Destruction of dogs	...	...	...	...	1,604	13
	1,38,464	68,282	2,93,042	3,88,400	7,16,647	14
C.—Public Health and Convenience—						
1. Water supply — Capital outlay	1,15,660	31,379	42,025	6,29,214	41,996	15
1. Water supply — Establishment, repairs, etc.	2,89,317	40,035	2,63,819	4,01,394	4,27,591	16
2. Drainage — Capital outlay	74,762	26,690	5,14,344	74,579	7,40,986	17
2. Drainage — Establishment, repairs, etc.	8,373	18,112	6,23,294	88,752	8,44,058	18
3. Conservancy (including road cleaning and watering) and latrines	3,96,953	1,39,596	7,12,149	13,69,456	26,00,332	19
4. Charges on account of Health Officers and Sanitary Inspectors	40,414	1,598	...	1,10,263	1,65,171	20
5. Hospitals and Dispensaries	1,50,225	90,622	97,984	7,35,854	6,59,303	21
6. Plague charges	28,227	1,859	27,049	1,16,513	1,07,254	22
7. Vaccination	7,191	5,497	15,529	31,740	28,192	23
8. Other Sanitary requirements	1,45,247	1,558	...	80,302	41,125	24
9. Markets and slaughter-houses	17,419	1,112	39,023	27,810	3,83,535	25
10. Pounds	5,181	...	...	184	...	26
11. Dak-bungalows and Serais	1,441	426	...	25,182	223	27
12. Arboriculture, Public Gardens and experimental cultivation	54,063	55,058	39,476	8,802	1,00,285	28
13. Veterinary charges	9,976	7,062	...	9,684	13,637	29
14 Registration of births and deaths	7,086	766	22,597	27,781	1,83,864	30
15. Public Works:						
(i) Establishment	80,161	7,188	67,555	1,08,972	3,49,711	31
(ii) Building	58,565	85,077	77,863	5,97,888	4,55,443	32
(iii) Roads	4,94,775	37,421	3,91,512	8,38,526	23,48,459	33
(iv) Stores	1,261	364	8,039	11,119	...	34
(v) Miscellaneous works	30,445	...	...	1,36,729	...	35
16. Model cow house and milk Depôts	...	...	...	...	...	36
	20,16,742	5,51,420	29,42,258	54,30,744	94,91,165	37
D.—Public Instruction—						
1. Schools and Colleges	85,794	56,280	64,418	8,45,857	7,87,795	38
2. Contributions	34,998	18,802	36,644	39,124	1,15,874	39
3. Libraries, Museums, Menageries, etc.	4,326	1,998	15,108	34,157	43,341	40
	1,25,118	77,080	1,16,170	9,19,138	9,47,010	41
E.—Contributions—						
For General purposes	1,75,744	...	...	27,258	12,47,687	42
F.—Miscellaneous—						
1. Interests on Loans — Previous years	...	...	22,185	4,799	1,72,242	43
1. Interests on Loans — Current year	66,065	...	4,37,931	1,30,603	31,20,084	44
2. Discount	...	...	...	36	6,34,256	45
3. Actual cost of works done for private individuals	2,55,467	...	40,333	18,319	...	46
4. Other items	2,01,067	1,97,592	2,64,406	4,17,301	16,57,099	47
	5,22,599	1,97,592	7,64,855	5,71,058	55,83,681	48
Total Expenditure—Carried over Rs.	32,62,560	9,79,449	44,15,679	80,32,104	1,90,74,887	49

CIPALITIES for 1918-19—*continued.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,99,607	7,10,802	2,12,490	5,14,871	2,85,992	4,20,797	79,337	2,13,625	26,978	39,84,458
2	4,63,274	3,89,857	2,47,571	4,52,070	4,55,970	1,75,413	1,09,762	1,83,495	17,720	34,91,635
3	55,359	...	1,029	31,093	106	9,282	375	6,551	1,727	1,18,103
4	24,498	...	15,350	31,522	945	20,569	5,412	3,329	156	2,10,419
5	37,597	...	7,994	88,223	6,590	73,489	3,321	5,836	499	3,92,094
6	51,770	1,67,100	3,430	4,643	15,918	12,117	450	71,541	168	5,41,358
7	3,061	...	...	1,065	5,672	5,148	...	2,005	...	49,029
8	12,35,166	12,67,759	4,87,864	11,23,487	7,71,193	7,16,815	1,98,657	4,86,382	47,248	87,87,096
9	89,653	1,65,150	93,359	14,167	31,064	1,10,199	94	15,035	228	7,86,345
10	5,95,300	7,17,567	4,61,400	7,11,783	4,06,374	4,84,564	1,66,262	1,36,379	29,591	50,32,778
11	777	...	...	158	47,966	...	...	...	...	50,266
12	1,790	945	1,304	1,634	207	...	741	1,342	222	19,097
13	...	...	...	...	...	...	...	...	...	1,604
14	6,87,520	8,83,662	5,56,063	7,27,742	4,85,611	5,94,763	1,67,097	1,52,756	30,041	58,90,090
15	5,06,558	34,724	2,68,402	2,27,144	1,07,506	3,081	4,01,531	1,61,805	37,699	26,08,724
16	8,28,039	9,73,295	5,33,409	9,10,601	3,03,379	4,65,811	1,51,370	2,79,878	59,809	59,27,747
17	75,333	83,034	96,036	4,02,750	1,00,297	16,148	51,554	1,36,696	8,145	24,01,354
18	3,33,644	4,83,270	1,70,386	1,87,301	95,282	3,00,720	92,441	57,174	11,307	32,64,114
19	19,91,099	19,46,441	16,77,636	16,81,673	8,70,622	15,98,939	8,75,015	7,54,420	1,79,181	1,67,93,512
20	43,350	3,48,886	1,14,968	1,37,124	88,191	2,31,768	42,108	31,541	4,371	13,59,753
21	5,79,518	2,38,579	2,74,378	2,44,965	7,80,681	6,90,424	4,56,930	1,38,208	15,839	51,53,510
22	1,18,289	...	5,375	23,842	68,505	94,809	13,547	50,991	...	6,56,260
23	35,619	32,820	21,906	29,737	25,723	48,734	10,449	15,089	2,446	3,10,672
24	11,966	7,520	43,902	2,26,022	13,703	63,198	26,198	7,734	5,588	6,74,053
25	1,43,656	4,72,659	31,690	88,[illegible]30	31,001	5,04,502	79,976	68,698	6,571	18,96,382
26	38,647	...	5,029	27,845	13,714	16,516	3,422	41,249	8,301	1,60,088
27	23,813	...	100	5,809	6,211	2,560	11,569	9,346	195	86,875
28	1,41,267	82,778	7,072	1,03,743	1,99,708	50,398	5,923	38,681	4,152	8,91,406
29	20,345	...	7,599	9,541	7,031	53,952	8,396	12,429	50	1,59,702
30	26,332	...	11,594	19,162	5,966	27,989	...	3,037	...	3,36,174
31	93,035	2,43,104	1,50,791	1,69,055	1,12,434	4,15,346	54,241	45,631	15,163	19,12,387
32	2,20,906	92,051	98,875	1,07,983	1,66,442	25,138	56,033	40,256	6,016	20,88,546
33	7,66,619	19,06,274	7,48,238	9,21,368	5,88,123	7,26,855	2,83,518	2,82,105	84,731	1,04,18,524
34	8,536	...	6,949	15,070	26,800	25	2,498	11,299	937	92,897
35	74,640	...	...	...	...	1,36,670	...	...	...	3,78,484
36	...	1,352	...	...	...	...	...	...	...	1,352
37	60,81,211	68,96,797	42,74,335	55,39,465	36,11,319	54,73,583	26,26,719	21,86,267	4,50,501	5,75,72,526
38	20,38,427	...	1,27,208	5,67,682	6,49,171	2,87,486	33,985	5,88,697	27,093	61,59,893
39	97,629	74,296	1,57,299	1,59,145	1,79,020	2,64,414	1,34,346	21,155	10,645	13,43,391
40	35,019	17,582	10,211	11,398	18,492	2,334	848	4,650	2,613	2,02,077
41	21,71,075	91,878	2,94,718	7,38,225	8,46,683	5,54,234	1,69,179	6,14,502	40,351	77,05,361
42	67,319	9,32,080	6,592	2,91,640	2,52,134	1,12,954	14,176	58,814	1,015	31,87,413
43	1,20,568	...	3,707	...	...	6,44,385	...	37,300	...	10,05,186
44	1,95,599	20,05,674	1,65,546	4,98,892	98,613	54,151	28,275	80,565	8,259	68,90,257
45	18,051	...	...	...	...	...	...	...	...	6,52,343
46	35,698	2,317	25,789	1,70,199	828	5,390	11,829	13,486	1,653	5,71,308
47	13,12,086	2,39,649	2,43,825	13,61,332	10,19,471	1,32,815	1,10,891	4,40,976	16,028	76,14,538
48	16,82,002	22,47,640	4,38,867	20,30,423	11,18,912	8,36,741	1,40,995	5,72,327	25,940	1,67,33,632
49	1,19,24,293	1,23,19,816	60,58,439	1,04,50,982	70,85,852	82,89,090	33,16,823	40,71,048	5,95,096	9,98,76,118

ACCOUNT of MUN

Disbursements.	India, General.	North-West Frontier Province.	Madras. Presidency Corporation.	Madras. District Municipalities.	Bombay. Presidency Corporation.	Number of Items.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	32,62,560	9,79,449	44,15,679	80,32,104	1,90,74,887	1
G.—Extraordinary and Debt—						
1. Investments—						
(a) In Securities (other than for Sinking Fund)	4,16,799	60,000	...	2,15,100	31,23,828	2
(b) In Savings Bank	...	20,000	...	72,046	1,19,86,557	3
2. Payments to Sinking Funds	...	...	1,69,958	7,800	16,93,686	4
3. Re-payment of Loans	99,456	...	(d)72,420	2,78,370	2,36,995	5
3. A.-Plant and Machinery	...	...	...	...	19,000	6
4. Advances—						
(a) Permanent	870	530	1,025	2,493	...	7
(b) Other	33,708	1,569	72,636	7,51,591	69,70,486	8
5. Deposits	51,932	11,076	10,16,247	6,96,923	3,55,81,969	9
Total	6,02,765	93,175	13,32,286	20,24,323	5,96,12,521	10
Total Disbursements . Rs.	38,65,325	10,72,624	57,47,965	1,00,56,427	7,86,87,408	11
Closing Balance	16,30,957	10,47,977	26,88,442	43,44,851	5,66,362	12
GRAND TOTAL . Rs.	54,96,282	21,20,601	84,36,407	1,44,01,278	7,92,53,770	13

Memorandum of

Liabilities—						
Balance of Loans	(a) 14,65,029	...	1,08,25,519	31,37,176	7,69,06,638	14
Less—Balances of Sinking Funds	...	...	*27,07,298*	*1,23,300*	*2,14,19,973*	15
Net Balances of Loans	14,65,029	...	81,18,221	30,13,876	5,54,86,665	16
Deposits	88,712	13,002	3,34,296	8,38,816	19,46,167	17
	15,53,741	13,002	84,52,517	38,52,692	5,74,32,832	18
Claims—						
Advances Recoverable	*77,584*	*38,929*	*1,96,443*	*7,17,234*	*12,67,941*	19
Net Amount of Debt . Rs.	14,76,157	—25,927	82,56,074	31,35,458	5,61,64,891	20

Memorandum

Description of Securities.						
Government Promissory Notes	5,71,000	50,700	20,68,400	13,22,446	35,65,900	21
Municipal, etc., Debentures	...	...	...	...	8,64,500	22
Other Investments	5,000	38,297	6,36,500	3,52,268	53,38,128	23
War Loans and Bonds 1920 and 1921	83,999	8,60,500	...	...	2,44,100	24
Treasury Bills	...	...	...	...	7,00,000	25
Total	6,59,999	9,49,497	27,04,900	16,74,714	1,07,12,628	26

CIPALITIES for 1918-19—*concluded.*

Number of Items.	Bombay.	Bengal.		United Provinces of Agra and Oudh.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	Total.
	District Municipalities.	Presidency Corporation.	District Municipalities.							
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,19,24,293	1,23,19,816	60,58,439	1,04,50,982	70,85,852	82,89,090	33,16,823	40,71,048	5,95,096	9,98,76,118
2	16,00,395	...	1,690	16,27,072	9,95,163	1,13,677	73,000	64,138	...	82,90,862
3	1,43,502	...	2,00,244	1,11,625	72,214	8,999	8,514	918	1,000	1,26,25,619
4	1,38,178	13,53,445	...	17,531	8,379	4,38,172	...	...	19	38,27,168
5	2,44,138	15,54,700	2,64,572	(f)7,05,602	(c)3,08,513	1,25,974	65,326	1,54,855	8,490	41,19,411
6	...	...	...	...	...	...	...	...	...	19,000
7	38,757	87	1,680	8,972	7,641	245	3,366	570	60	66,296
8	7,40,670	...	3,08,389	22,034	1,08,142	8,59,982	1,73,019	5,28,936	2,551	1,05,73,713
9	15,41,368	...	1,32,648	1,09,420	24,404	2,53,503	2,49,471	1,68,262	3,947	3,98,41,170
10	44,47,008	29,08,232	9,09,223	26,02,256	15,24,456	18,00,552	5,72,696	9,17,679	16,067	7,93,63,239
11	1,63,71,301	1,52,28,048	69,67,062	1,30,53,238	86,10,308	1,00,89,642	38,89,519	49,88,727	6,11,163	17,92,39,357
12	51,56,069	90,60,398	19,38,734	30,13,357	37,52,258	25,28,161	12,77,707	16,14,365	1,60,821	3,87,80,459
13	2,15,27,370	2,42,88,446	89,06,396	1,60,66,595	1,23,62,566	1,26,17,803	51,67,226	66,03,092	7,71,984	21,80,19,816
Liabilities and Claims.										
14	81,12,265	(g) 4,72,41,300	(h) 41,48,994	1,15,78,530	(e) 20,46,550	(a)1,71,55,877	6,42,000	(b)28,01,515	1,75,493	18,62,36,886
15	*21,37,143*	*43,69,942*	...	*3,70,500*	...	*65,87,392*	...	...	...	*3,77,15,548*
16	59,75,122	4,28,71,358	41,48,994	1,12,08,030	20,46,550	1,05,68,485	6,42,000	28,01,515	1,75,493	14,85,21,338
17	3,67,413	32,53,938	2,56,635	2,12,449	4,31,027	1,93,210	1,53,028	50,692	...	81,39,385
18	63,42,535	4,61,25,296	44,05,629	1,14,20,479	24,77,577	1,07,61,695	7,95,028	28,52,207	1,75,493	15,66,60,723
19	*3,17,284*	*11,09,014*	*3,08,389*	*66,247*	*57,712*	*26,36,545*	*2,49,471*	*58,496*	...	*71,01,289*
20	60,25,251	4,50,16,282	40,97,240	1,13,54,232	24,19,865	81,25,150	5,45,557	27,93,711	1,75,493	14,95,59,434
of Investments.										
21	3,37,400	43,11,200	1,06,722	41,93,415	13,68,399	66,74,100	1,94,400	39,500	...	2,48,03,582
22	...	76,06,200	4,500	...	...	89,300	4,400	...	...	85,68,900
23	4,92,876	...	1,19,932	...	6,33,971	61,092	49,457	87,166	...	78,14,687
24	30,46,847	...	2,13,968	...	...	4,07,600	61,200	94,530	...	50,12,744
25	...	...	...		...	...	...	...		7,00,000
26	38,77,123	1,19,17,400	4,45,122	41,93,415	20,02,370	72,32,092	3,09,457	2,21,196	...	4,68,99,913

(*a*) Excludes Rs. 123 being the difference between the amounts of loan sanctioned and actually raised by the Moulmein Municipality.
(*b*) Includes Rs. 2,169 on account of the balance of loan of Drug notified area converted into Municipality.
(*c*) Includes Rs. 226 subsequently refunded.
(*d*) Includes Rs. 2,500 being temporary advances repaid and a refund from ordinary funds of Rs. 8,300 appropriated from the water and drainage tax funds.
(*e*) Excludes Rs. Rs. 65,923 and Rs. 10,19,111 on account of repayment and balance of loan of the Amritsar Municipality.
(*f*) The difference of Rs. 3,45,011 as compared with Appendix D is due to the transfer of the loan liabilities of the Dehra Board to Mussoorie not appearing in the accounts of the respective Municipalities.
(*g*) Excludes part repayment of unpaid balances of reduced loans.
(*h*) Excludes balances of loans raised in the open market.

APPENDIX D.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st MARCH 1919.

[NOTE.—The column "Total" shows the total indebtedness of each Municipality or Local Fund on the 31st March 1919.]

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919.			Transactions during 1918-1919.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
INDIA GENERAL.									
Ajmer Municipality.	Water-supply scheme.	G. I. For. D. No. 147-I., dated 12th January 1892 .	2,18,000	5 p. c.	1,06,673	...		...	7,565
	Bhaonta water-supply scheme.	For. Dept. Tel. No. 268-Estb., dated 27th February 1914	4,00,000	4 „	3,69,415	...		...	8,112
	Do.	Letter No. 686-C. S. of 27th February 1917 from the Secy. to P. W. D. Rajputana.	40,000	5 „	33,498	...	5,09,586	...	2,331
Mercara Municipality.	For constructing a general market.	G. I. F. D. No. 6287-A., dated 11th November 1907 .	15,000	4 „	...	...	...	...	(a)937
Delhi do.	Water-works and sewerage scheme.	Punjab Government Nos. 891 and 911, dated 6th November 1890 and 15th May 1893, respectively and No. 315, dated 10th July 1899.	10,65,000	4 „	1,25,299	...		...	57,750
	Extension of water-works.	Punjab Government letter No. 215-B. & C., dated 8th May 1912 and No. 225, dated 8th May 1912 . . .	5,50,000	4 „	4,73,048	...		...	12,356
	Completion of Part III of extra-mural drainage scheme.	Punjab Government No. 211-B. & C., dated 11th April 1910	3,00,000	5 „	...	3,00,000	8,98,347	...	...
Secunderabad Cantonment Committee.	Water-works .	G. I. F. D. No. 2254, dated 27th May 1892 . . . G. I. F. D. Nos. 1934-A., dated 6th May 1893, 4392-A., dated 1st September 1895, and 1055-A., dated 5th March 1896 . . .	8,00,000	4 „	18,363	...		...	14,514
	Ditto .	G. I. F. D. No. 1857-A., dated 28th April 1897 . .	30,500	4 „	15,418	...	33,781	...	1,098
		TOTAL INDIA, GENERAL .			11,41,714	3,00,000	14,41,714	...	1,05,663
MADRAS.									
Adoni Municipality.	Water-supply.	M. G. No. 1126, dated 13th November 1893 . .	66,000	4½ p.c.	16,271	...	16,271	...	3,109
Anakapalle do	Acquisition site for General market.	M.G. No. 2074-M., dated 26th October 1914 and No. 41-M., dated 9th January 1915 and Final No. 257-1, dated 12th January 1915 . . .	10,000	4 „	2,161	...		...	4,073
		Carried over .			16,271 / 2,161		16,271		7,182

(a) The excess amount, *viz.*, Rs. 226 has subsequently been refunded.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			16,271		16,271	...	7,182
Anakapalle Municipality.	For the survey of the town.	M. G. No. 2430-M., dated 7th December 1914 and No. 260-M., dated 29th February 1915 and Final. No. 1252—1 dated 19th February 1915	8,000	4 p. c.	2,161	...		...	3,134
	Do.	M. G. L. M. Mis. No. 606-M., and M. G. F D. End. No. 2734—1, dated 31st March 1917	9,500	5 „	3,389	...		...	1,900
Bangalore do. (Civil and Military Station.)	Construction of a Slaughter House.	G. I. No. 7003-A., No. 7245-A., dated 9th and 23rd December 1908, respectively	50,000	4 „	7,600	...	13,150	...	5,944
	Water-supply	G. I. F. D. No. 4255-A., dated 12th July 1911, and G. I. Foreign No. 1998 Estb., dated 4th July 1911, to the Honourable the Resident in Bangalore	80,000	4 „	...	...		...	3,461
Berhampore do.	Water-supply.	G. I. F. D. No. 4207-A., dated 17th July 1908, and M. G. No. 3698, dated 3rd August 1908, and No. 1295-M., dated 3rd August 1908, and No. 736-M., dated 6th May 1909.	1,50,000	4 „	57,096	...	57,096	...	3,661
	Ditto	M.G. No. 1138-M., dated 22nd June 1912, No. 4046—1-Fl., dated 9th July 1912, No. 1866-M., dated 8th October 1912, No. 1813—1-Fl., dated 10th March 1913 and No. 260-M., dated 11th February 1913	26,300	4 „	1,21,691	...		...	1,074
	Ditto	M. G. L. M. No. 54-M., dated 12th January 1915	9,770	4 „	20,443	...		...	369
Bezwada do.	Water-supply scheme.	M. G. F. D., No. 2179—1-Fl. and M. G. No. 784 M., dated 16th May and 9th May 1908, respectively, and No. 1141-M., dated 13th July 1908, and No. 242—1-Finl. and No. 47-M., dated 20th and 16th January 1909, respectively	1,25,000	4 „	8,377	...	1,50,511	...	5,975
Chidambaram do.	Water works	M. G. Mis. No. 410-M., dated 27th February 1916, and Local Municipal No. 607-M., dated 28th March 1916	24,000	4 „	74,599	...	74,599	...	872
Cocanada Municipality.	Water-supply.	M. G. No. 457-M., dated 10th March 1897	1,18,100	4¼ „	21,484	...	21,484	...	4,993
	Ditto	M. G. No. 290-M., dated 12th February 1904, and No. 1664-M., dated 10th November 1903	26,420	4 „	43,143	...		...	1,549
	Survey	M. G. L. M. Dept. Mis., No. 20-M., dated 5th January 1918, and Mis. No. 437-M., dated 18th March 1918, communicated in Finl. Dept. Endt. No. 183-I., dated 10th January 1918	29,000	5 „	8,337	...		...	1,549
	Water-works	M. G. No. 1787-M., dated 9th October 1906, and No. 63-M., dated 16th January 1907	46,500	4 „	11,000	...		5,000	...
		M. G. F. D. No. 52, dated 25th March 1909	8,000	4 „	23,030	...		...	2,404
		Carried over			4,782	...		...	382
					90,292		3,33,111	5,000	42,900
					3,33,111				

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			3,33,111	...	3,33,111	5,000	42,900
	Construction of the Municipal office building.	M. G. L. and M. No. 876-M., dated 30th April 1913, and No. 3796—1-Fl., dated 10th June 1913	13,000	4 p.c.	90,292 7,134	...		...	1,267
	Reconstruction of a bridge.	M. G. F. D. No. 1812-1-Fl., dated 10th March 1913, and No. 137-M., dated 22nd January 1913 and M. G. F. D., No. 5186-1, dated 13th August 1913 and No. 1521-M., dated 6th August 1913	25,000	4 „	20,450	...	1,17,876	...	983
Cochin do.	Completion of works connected with the reclamation of the Kalvetty Swamp.	M. G. L. M. No. 1935-M., dated 10th October 1913, and No. 77-M., dated 12th January 1914 and Financial No. 334—1, dated 16th January 1914.	14,080	4 „	12,072	...	12,072	...	532
Coimbatore do.	Sanitary improvements.	M. G. No. 1663-M., dated 11th August 1905, and No. 2457-M., dated 21st November 1905	62,000	4 „	27,366	..		...	3,335
	Advances to the Othechekkar's building society.	M. G. L. M. and M, D. Mis. No. 394-M., dated 11th March 1919, communicated in Financial Department Endorsements No. 1382-B.-1, dated 14th March 1919	25,000	6 „	12,500	...	39,866	12,500	...
Conjeeveram do.	Water-supply.	M. G. No. 1886-M., dated 13th November 1895	1,28,500	4½ „	50,450	...		...	5,290
	Water-works.	M. G. L. and M. No. 36-M., dated 16th January 1908, No. 360-M., dated 3rd March 1908, and No. 1028-1-Fl., dated 7th March 1908.	11,000	4 „	6,010	...		...	548
		M. G. L. & M. No. 1442-M. and No. 2045-M., dated 31st August and 15th December 1909, respectively, and No. 5070, dated 3rd January 1910	18,460	4 „	11,903	...		...	848
	Water-works	M. G. No. 2717-I Fl., dated 30th June 1910, and L.M. No. 830-M., dated 30th May 1910, and F. D. No. 3875-1, dated 14th September 1910, and L. M. No. 1351-M., dated 26th August 1910	4,200	4 „	2,265	...	70,628	...	276
Coonoor do.	Water-supply.	M. G. Nos. 883-M. and 1360-M., dated 12th May and 1st August 1904, respectively	62,000	4 „	23,898	...		...	3,468
	Ditto.	M. G. Nos. 35-M. and 628-M., dated 7th January and 24th March 1905, respectively	60,880	4 „	22,505	...		...	3,442
	Land acquisition.	M. G. L. & M. Nos. 382-M., dated 28th February, and 594-M., dated 28th March 1906	11,400	4 „	5,032	...		...	613
	To complete hospital building.	M. G. L. M. No. 1719-M, dated 8th September 1913 and No. 2356-M.L.M., dated 22nd November 1913	15,650	4 „	13,416	...		...	592
					64,851				
		Carried over			5,73,553	...	5,73,553	17,500	64,094

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			5,73,553	...	5,73,553	17,500	64,094
Coonoor municipality—*contd.*	Improvement of water-supply of the town.	M. G. No. 1804-M., No. 2461-L. M., and No. 8787—1 Financial, dated 19th September, 10th December and 11th December, 1914, respectively			64,851				
			23,250	4 p. c.	21,657	...		...	812
Cuddalore do.	Market	M. G. F. D. No. 16—1, dated 11th January 1909 and No. 2135-M., dated 23rd December 1908					86,508		
			9,000	4 „	1,063	...	1,063	...	1,026
Cuddapah do.	Water-works and water-supply.	M. G. No. 1212, dated 11th November 1892	9,695	4½ „	2,155	...		...	467
Do.	Construction of a new traveller's bungalow.	M. G. L. M. Dept. No. 703-M., dated 23rd April 1917, and Mis. No. 1455-M., dated 28th August 1917, and Finl. Dept. Endt. No. 6290-I., dated 31st August 1917	5,000	6 „	4,621	...	6,776	...	379
Dindigal do.	Water-supply.	M. G. F. D. No. 452, dated 14th June 1895	33,000	4½ „	11,686	...		...	1,410
	Ditto	M. G. L. M. Nos. 976-M., dated 15th August 1902, and 1422-M., dated 20th November 1902	10,000	4 „	2,595	...		...	608
	Ditto	M. G. L. M. No. 1973-M., dated 22nd November 1904, and M. G. No. 439-M., dated 6th March 1905	6,300	4 „	2,327	...	16,608	...	357
Dharapuram do.	Town Survey.	M. G. L. and M. D. Mis. No. 1046-M., dated 28th June 1918, communicated in Financial Department, Endorsement No. 5858-I., dated 2nd July 1918.	9,400	6 „	9,400	...	9,400	9,400	...
Ellore do.	Construction of building for the Municipal Office.	M. G. L. and M. Dept. Mis. No. 461-M., dated 21st March 1918, Finl. Dept. Endt. No. 2672-1, dated 25th March 1918	35,000	6 „	34,049	...	34,049	...	951
Erode do.	Water-supply.	M G. No. 657-M., dated 4th April 1917, and No. 2779-I., dated 5th May 1916	47,000	4 „	44,319	...	44,319	...	929
Gudiyattam do.	Ditto	M. G. L. M. No. 2260-M., dated 31st October 1905, and No. 124-M., dated 20th January 1906	30,000	4 „	13,240	...		...	1,614
	Ditto	M. G. L. M. No. 923-M., dated 5th June, and No. 4107-1-Fl., dated 28th September, and No. 1511-M., dated 10th September 1908	7,500	4 „	4,474	...	17,714	...	359
Guntur do.	Water-works and water-supply.	M. G. L. M. Mis., No. 920-M. dated 19th May 1904, and, No. 1727-M., dated 18th November 1903	25,000	4 „	7,885	...		...	1,466
		M. G. L. M. No. 1353-A. M., dated 28th July 1904, and No. 605-M., dated 22nd March 1905	84,000	4 „	32,380	...		...	4,699
	Survey	M. G. L. and M. No. 499-M., dated 20th March 1918, Fi. Endt. No. 2599-1, dated 22nd March 1918	22,000	6 „	21,400	...		...	600
	Water works improvement.	M. G. L. and M. Dept. Mis. No. 462-M., dated 21st March 1918, Finl. Dept. Endt. No. 2670-1, dated 25th March 1918	12,000	6 „	9,872	...	71,537	...	2,128
		Carried over			8,61,527	...	8,61,527	26,900	81,899

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			8,61,527		8,61,527	26,900	81,899
Karur do.	Extension of School building.	M. G. Nos. 1787-M., dated 24th August 1907, and 2336-M., dated 18th November 1907, and No. 4989-Finl., dated 2nd December 1907	12,000	4 p. c.	3,921	...	3,921	...	887
Kodaikanal do.	Office building	M. G. No. 1848-M., dated 6th November 1909, and No. 281-M., dated 16th February 1910	6,000	4 „	709	...		...	684
	Water-supply.	M. G. L. M. No. 1089-M., dated 19th July 1910, and No. 5084-Fl., dated 15th November 1910, and G. O. No. 1736-M., dated 2nd November 1910	42,700	4 „	29,496	...		...	1,886
Do.	Water supply.	M. G. L. M. No. 1115-M., dated 17th June 1912 and No. 1687-M., dated 12th September 1912, and No. 5550-1-Fl., dated 24th September 1912	4,200	4 „	3,265	...	33,470	...	171
Kumbakonam do.	Sinking a second bore hole near the Mahamakham tank.	M. G. No. 1757-M., dated 4th October 1915 and L. M. No. 340-M., dated 16th February 1916	11,250	4 „	6,802	...	6,802	...	1,541
Kurnool do.	Water-supply.	M. G. F. D. Nos. 267, 951, and M. G. L. M. 2025-M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4¼ „	17,304	...		...	2,650
		M. G. No. 2078-M., dated 23rd November 1911 and No. 679-M., dated 12th April 1912 and No. 2348-1-Fl., dated 19th April 1912	17,500	4 „	13,600	...	30,904	...	715
Madras do.	Water-supply and Irrigation extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	14,30,000	4 „	14,30,000	...		...	...
	Drainage of George Town.	M. G. No. 1562-M., dated 18th October 1890	50,000	5 „	...	50,000		...	...
		M. G. No. 765-M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852-M., dated 4th August 1888	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193-M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of water-supply.	M. G. No. 16-M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427-M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
	Construction of market.	M. G. No. 883-M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
	For meeting plague charges.	M. G. No. 2215-M., dated 21st December 1898	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755-M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes.	M. G. No. 1630-M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. Mis. No. 1530-M., dated 16th October 1899, and Mis. No. 758 M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
		Carried over			14,30,000 9,36,624	14,70,000	9,36,624	26,900	90,433

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			9,36,624	...	9,36,624	26,900	90,433
					14,30,000	14,70,000			
Madras Municipality—*contd.*	New water-supply and drainage works.	M. G. No. 1453-M., dated 9th September 1911, and G. I. F. D. No. 6937-A., dated 18th November 1911, and G. I. End. No. 158, dated 4th November 1911, and M. G. F. D. No. 628-I., dated 5th December 1911, and No. 2101-M., dated 29th November 1911	1,00,000	4 p. c.	85,991	...		...	2,247
	Drainage works.	M. G. No. 389-M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529-M., dated 24th April 1899	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089-M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. Mis. No. 150-M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Special Building.	M. G. No. 1289-M., dated 12th August 1909	4,25,000	4 „	...	4,25,000		...	...
	Napier bridge	Ditto Ditto	1,00,000	4 „	...	1,00,000		...	...
	Ditto	Ditto Ditto	50,000	4 „	...	50,000		...	...
	Drainage works.	M. G. Mis. Nos. 35-M., dated 21st January 1903, and Mis 869-M., dated 25th June 1903	5,00,000	4 „	...	5,00,000		...	...
	New water-supply.	M. G. No. 2496-M., dated 30th November 1905	7,00,000	4 „	4,93,342	...		...	19,941
	Special buildings.	M. G. No. 31-M., dated 9th January 1907	1,00,000	4 „	...	1,00,000		...	...
	Water-supply extension.	G. I. F. D. No. 5972-A, dated 20th October 1908, and M. G. No. 1933-M., dated 20th November 1908 and No. 5027-Fl., dated 26th November 1908	4,00,000	4 „	3,14,716	...		...	10,127
	Special water supply and drainage works.	G. I. F. D. No. 342-A., dated 6th July 1917, and M. G. L. and M. Dept. Mis. Nos. 1197-M. and 1387-M., dated 13th July and 16th August 1917 respectively	4,00,000	6 „	3,69,628	...		...	30,372
	Special Drainage works.	G. I. F. D. No. 1316-A., dated 21st August 1918, and M. G. L. and M. Department, No. 1421-M. Mis, dated 6th September 1918 and No. 1732-M. Mis., dated 1st November 1918	9,00,000	6 „	9,00,000	...		9,00,000	...
	Sanitary Improvements.	G. I. F. D. No. 4450-A. and No. 2887, dated 3rd September and 16th August 1909 and No. 6308-1-Fl., dated 30th September 1909	4,00,000	4 „	3,24,843	...		...	9,733
	Electric lighting 1914.	M. G. No. 422-M., dated 2nd March 1914	50,000	4 „	...	50,000		...	...
	Do. 1915	M. G. No. 2588-M., dated 26th December 1914	1,30,000	4 „	...	1,30,000		...	...
	Do. 1916	M. G No. 1508-M., dated 25th August 1915	1,00,000	5 „	...	1,00,000		...	...
	Special building loan of 1911.	F. D. No. 6507-1.-Fl., dated 19th December 1911, and No. 2209-M., dated 14th December 1911	3,00,000	4 „	...	3,00,000		...	...
	Special building loan of 1913.	M. G. No. 1056-M., dated 28th May 1913, and 1891-M., dated 15th August 1913	3,42,000	4 „	...	3,42,000		...	...
	Do. of 1914	M. G. No. 422-M., dated 2nd March 1914	2,00,000	4 „	...	2,00,000		...	...
	Do. of 1915	M. G No. 2588-M., dated 26th December 1914	1,70,000	4 „	...	1,70,000		...	...
	Water-supply and drainage.	M. G. No 1508-M., dated 25th August 1916	13,00,000	5 „	...	13,00,000	1,08,25,520	...	...
Madras Coast Lights Dues Fund.	For the repayment of Debt due to Port Fund and Provincial Revenues, etc.	G. I. F. D. No. 2636-S. R., dated 27th April 1904, and M. G. No. 374-Marine, dated 23rd September 1904	9,38,476	4 „	4,77,596	...	4,77,596	...	...
		Carried over			53,32,740	69,07,000	1,22,39,740	9,26,900	1,62,853

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			53,32,740	69,07,000	1,22,39,740	9,26,900	1,62,853
MADRAS—*contd.*									
Madura Municipality.	Vaigai bridge Water-supply	M. G. L. and M., Dept. Mis. No. 493-M., dated 27th March 1918 and Memorandum No. 2422-1 M., dated 23rd March 1918 and F. D Endorsement No. 2845-1, dated 28th March 1918	67,000	6 p. c.	66,153	..		...	847
		M. G. No. 894, dated 13th September 1893	1,64,000	4½ „	43,222	...		...	7,614
		M. G. L. M. Mis. No. 80-M., dated 16th January 1896	31,500	4½ „	11,309	...		...	1,839
	Drainage	M. G. L. M. No. 297-M., dated 17th February 1917	21,160	5 „	...	21,160		...	...
	Madichyam Extension Scheme.	M. G. L. and M. D. Mis. No. 1126-M., dated 13th July 1918, communicated in Financial Department Endorsement No. 6082-I., dated 16th July 1918	65,840	6 „	65,840	...		65,840	...
	Water supply and drainage.	M. G. L. M. and M. D. Mis., No. 495-M., dated 27th March 1919, and Financial Department Endorsement No. 1689-B.-1, dated 28th March 1919	36,000	6 „	36,000	...	2,43,684	36,000	...
Mangalore do.	Plague charges.	M. G. No. 315-M., dated 22nd February 1908, and 1097-1-Fl., dated 13th March 1908 and G. I. H. D. No. 68, dated 27th March 1908	12,000	4 „	...	...	...	...	1,417
Mannargudi do.	Construction of vegetable market.	M. G. No. 4224-1 and No. 1558M., dated 6th October and 19th September 1908, respectively and No. 356-1 Fl. and 92 Mis., dated 29th January and 25th January 1909, respectively	9,000	4 „	...	...	...	...	1,063
Masulipatam do.	Water-supply.	M. G. L. M and M. D. Mis., No. 446-M., dated 20th March 1918, communicated in Financial Department Endorsement No. 1577-B.-I, dated 24th March 1919	1,19,670	6 „	1,19,670	...	1,19,670	1,19,670	...
Mayavaram do.	Land acquisition.	M. G. Mis. No. 1736-M., dated 6th October 1916	7,500	4½ „	...	6,762		...	377
	Improvement of Municipal High School building.	M. G. and L. M. No. 965-M., dated 14th May 1914, and No. 1562-M., dated 18th August 1914, and M. G., Finl. No. 6071—1, dated 16th September 1914	17,000	4 „	14,575	...	21,337	...	643
Negapatam do.	Sanitary improvement.	M. G. L. M., No. 1827-M., dated 22nd October 1904, and No. 354-M., dated 15th February 1905	30,000	4 „	11,562	..		...	1,678
	Experimental pumping works.	M. G. L. M., No. 1985-M., dated 25th November 1904, and No. 492-M., dated 6th March 1905	5,000	4 „	1,927	...		...	280
	Conversion of the Dutch market into a fish market.	M. G. L. M., No. 1310-M., 4601-Fl., and 1684-M., dated 4th August, 2nd November and 10th October 1908, respectively	15,000	4 „	...	...	...	...	1,782
	Water-supply	M. G. No. 545-M., dated 15th March 1913 and No. 2041-Fl., dated 17th March 1913, and No. 927-M., dated 8th May 1913	4,20,000	4 „	3,26,449	...	...	...	17,159
	Do.	M. G. L. M. D. Mis. No. 1763-M., dated 10th October 1916, and Mis. No. 334-M., dated 22nd February 1917, and M. G. F. D. End. No. 1336—1, dated 26th February 1917	18,350	5 „	17,211	...	3,57,149	...	584
		Carried over			60,46,658	69,34,922	1,29,81,580	11,48,410	1,97,636

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			60,46,658	69,34,922	29,81,580	11,48,410	1,97,636
Nellore Municipality.	Water-works.	G. I. F. D. No. 1075-A., dated 22nd February 1906, and M. G. No. 2509-M., dated 2nd December 1905	90,000	4 p. c.	65,883	...		...	2,471
	For the construction of a new Municipal Office Building.	M. G. L. M., Nos. 46-M., dated 11th January 1915, and M. G. 307-1-Finl., dated 16th January 1915	8,500	4 „	5,494	...	71,377	...	796
Narasaraopet do.	Town Survey.	M. G. L. M. and M. D. Mis, No. 1905-M., dated 2nd December 1918 communicated in Financial Department Endorsement No. 10789-I., dated 7th December 1918	11,750	„	11,750	...	11,750	11,750	...
Cotacamund do.	Construction of Tiger Hill Reservoir.	M. G. L. M., Nos. 1381-M. and 1900-M., dated 21st September and 23rd December 1901, respectively	31,500	4 „	6,295	...		...	1,987
	Ditto	M. G. No. 247-M., dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654-M., dated 2nd June 1902, and 997-M., dated 20th August 1902	24,400	4 „	6,526	...		...	1,475
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781-M., dated 3rd June 1899	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434-M., dated 28th September 1899, and No. 1847-M., dated 5th December 1900	1,00,000	5 „	...	1,00,000	1,63,821	...	...
Palghat do.	Victoria College Buildings and Hostel.	M. G. No. 1102-M., dated 14th June 1912, and No. 3818-1.-Fl., dated 1st July 1912	21,000	4 „	15,431	...	15,431	...	892
Palamcottah do.	Survey	M. G. L. & M. D. Mis. No. 346-M., dated 2nd March 1918, communicated in Fl., Dept. Endort. No. 2063-1, dated 9th March 1918.	8,500	6 „	6,800	...	6,800	...	1,700
Parlakimade do.	Town Survey	M. G. L. M. D. Mis. No. 493-M., dated 17th March 1917; M. G. F. D., and No. 2144-1, dated 21st March 1917	3,000	5 „	2,700	...	...	...	150
	Ditto	M. G. L. M. and M. D. Mis., No. 634-M., dated 19th April 1918 communicated to in Financial Department Endorsement No. 3742-1., dated 2nd May 1918	4,000	6 „	4,000	...	6,700	4,000	...
Pareyakulum do.	Water-supply.	G.I.F.D. No. 115-A. and M. G. L. and M. No. 1181-M., and No. 66-M., dated 8th January 1909, 17th July 1908 and 19th January 1909, respectively	73,000	4 „	59,221	...		...	1,782
Do.	Do. and payment of contribution towards the cost of Berijam project.	M. G. L. and M. No. 1010-M., dated 29th June 1911, and M. G. No. 6038-I.-Fl., dated 23rd November 1911, L. and M. No. 1833-M., dated 2nd November 1911	21,000	4 „	15,432	...		...	892
	Water-supply extension.	M. G. L. and M., No. 134-M. dated 22nd January 1914, and 307-W., dated 9th February 1914, and 948-M., dated 12th May 1914, and No. 3982-1-Finl., dated 12th June 1914	18,000	4 „	4,780	...	79,433	...	1,090
Rajahmundry do.	Land acquisition.	M. G. L. & M. No. 2084-M., dated 5th October 1905, and No. 212-M., dated 5th February 1906	12,000	4 „	2,400	...		...	800
	Improvement of Vada St. Block.	M. G. No. 971—1-Fl., dated 22nd February 1911, and No. 242-M., dated 13th February 1911	1,00,000	4 „	...	...	12,400	...	60,556
		Carried over			62,53,370	70,85,922	1,33,39,292	11,64,160	2,72,227

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 19.9—*contd*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			62,53,370	70,85,922	1,33,39,292	11,64,160	2,72,227
MADRAS—*contd.*									
Salem Municipity	Water-supply	G. I. F. D. No. 5593-A., and M. G. No. 730-M., dated 2nd October and 29th April 1908, and No. 158-M., dated 27th January 1910 and No. 1126-M., dated 26th July 1910	3,60,000	4 p. c.	2,92,080	...		...	8,783
	Do.	M.G. L. & M. No. 1638-M., dated 14th October 1910, and No. 424-M., dated 15th March 1911, and G. I. F. D. No. 1281-A., dated 2nd March 1911	50,000	4 „	41,781	..		...	1,174
	Land acquisition.	M. G. F. D. End. No. 385—1, dated 20th January 1917, communicating M. G. L. M. Dept. No. 66-M., dated 17th January 1917	28,000	5 „	18,666	...	3,52,527	...	4,667
Srirangam do	For acquiring lands for the conservancy opening of lanes in the town.	M.G. No. 1159-M., dated 30th July 1915, No. 160-M., dated 24th January 1916, and No. 844-Fl., dated 11th February 1916	54,000	4 „	50,997	...	50,997	...	1,041
Tanjore do.	Water supply.	M. G. No. 1061, dated 10th October 1892	1,90,000	4½ „	37,900	...		...	6,322
	Construction of a Service Reservoir.	M. G. No. 735-M., dated 5th May 1910 and F. D. No. 3786, dated 8th September 1910, and M.G. No. 1332-M., dated 23rd August 1910, and No. 123-M., dated 26th January 1911	45,100	4 „	33,142	...		...	1,916
	Additional Engine and boiler for waterworks.	M. G. No. 561-M., dated 25th March 1912 and No. 4191-1-Fl., dated 16th July 1912, and No. 1204-M., dated 2nd July 1912	17,000	4 „	12,490	...	83,532	...	722
Tellichery do.	Chali Improvement.	M. G. No. 941-M. and 2683-Fl., dated 11th June and 17th June 1908, respectively	10,350	4 „	6,172	...		...	495
	Chali drainage scheme.	M. G. L. and M. No. 1299-M., dated 17th July 1912	8,750	4 „	6,800	...	12,972	...	358
Tiruvalur do.	Survey	M. G. L. and M. Dept. Mis. No. 1588-M., dated 15th September 1917, communicated in Finl. Dept. Endorst. No. 7009-1, dated 26th September 1917	9,500	6 „	8,550	...	8,550	...	950
Teruyanna Malai do.	Town Survey.	M. G. L. and M. Dept. Mis. No. 930-M., dated 8th June 1918 communicated in Financial Department Endorsement No. 5537-I., dated 28th January 1918	35,000	6 „	35,000	..	35,000	35,000	...
Terupati do.	Water-works.	M. G. No. 703-M., dated 11th April 1916	70,670	4 „	63,262	...	63,262	...	2,567
Trichinopoly do.	Water-supply and water-works.	M. G. F. D. No. 429, dated 9th June 1891	1,00,000	4¼ „	20,000	...		...	3,334
		M. G. F. D. No. 514, dated 11th July 1895	32,000	4¼ „	7,466	...		...	1,067
		M. G. L. M. No. 54-M., dated 11th January 1899	50,000	4 „	3,540	...		...	3,401
		M. G. No. 54-M., dated 11th January 1899 M. G. No. 399-M., dated 20th March 1899 and No. 457-M., dated 25th March 1903	30,000 1,28,000	5 „	...	1,58,000		...	...
		M. G. L. M. Nos. 219-M., dated 25th February 1902 and 391-M., dated 26th March 1902	26,000	4 „	4,851	...		...	1,653
	Do.	M. G. No. 1260-M., dated 16th October 1902, and No. 21-M., dated 16th January 1903	23,500	4 „	5,865	...		...	1,437
	Water-works.	M. G. L. M. No. 969-M., dated 6th May 1907 and No. 1387-M., dated 9th July 1907	19,000	4 „	10,396	...	2,10,118	...	944
		Carried over			69 12,328	72 43,922	1,41,56,250	11,99,160	3,13,058

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*contd.*		Brought forward			69,12,328	72,43,922	1,41,56,250	11,99,160	3,13,058
Tuticorin Municipality	Water-supply.	M. G. L. M. Nos. 933-M. and 1271-M., dated 1st July and 3rd September 1901, respectively	50,000	4 p. c.	10,212	...		...	3,145
		M. G. L. M. Mis. Nos. 1067-M. and 755-M., dated 6th August and 29th May 1903, respectively	7,500	4 „	2,457	...	12,669	...	436
Vellore do.	Water-supply.	M. G. L. M. No. 2400-M., dated 15th November 1905 and Mis., No. 1894-M., dated 3rd October 1913	1,88,760	4 „	92,200	...		...	9,621
	Drainage	M. G. F. D. End. No. 6002-1, dated 20th October 1916 communicating M. G. L. M. Department No. 1765-M., dated 10th October 1916	29,600	5 „	28,686	...		...	468
	Do.	M. G. L. M. Mis. No. 1921-M., dated 7th November 1917, and Mis. No. 2003-M., dated 21st November 1917, communicated in Finl. Dept Endorst. No. 8376-1, dated 14th November 1917, and No. 8823-1, dated 27th November 1917, respectively	33,840	5 „	33,331	...	1,54,217	...	509
Vizagapatam do.	Water-works.	M. G. L. M. Mis. No. 339-M., dated 2nd March 1897	2,10,500	4¼ „	92,240	...		...	16,210
	Do.	M. G. L. M. No. 40-M., dated 12th January 1901	7,000	4 „	973	...		...	898
	Extension of Water-supply.	M. G. L. and M. No. 2191-M. dated 8th November 1913, and M. G. L. & M. No. 44-M., dated 6th January 1914	32,500	4 „	27,867	...		...	2,407
	Do.	M. G. L. M. No. 1608-M., and No. 1232-M., dated 6th October and 10th August 1915 respectively and No. 531-M., dated 18th March 1916	2,500	4 „	2,238	...		...	178
	Town Survey.	M. G. F. D. End. No. 52561, dated 16th September 1916 communicating M. G. L. M. D. No 1474-M., dated 18th August 1916	20,000	5 „	19,000	...		...	1,000
	Water-supply.	M. G. L. and M. Dept. Mis No. 1568-M., dated 2nd October 1918 communicated in Financial Department Endorsement No. 8625-I., dated 12th October 1918	15,400	6 „	15,400	...	1,57,718	15,400	
Vizianagram do.	Survey	M. G. L. and M. Dept. Mis. No. 1589-M., dated 15th September 1917, Finl. Dept. No. 7007-1, dated 26th September 1917	8,000	6 „	7,200	...		...	800
	Acquisition of buildings.	M. G L and M. Dept. Mis. No. 444-M. dated 9th March 1918, F. D. Endorst. No. 2563-1, dated 22nd March 1918	10,000	6 „	9,333	...	16,533	...	667
		Carried over			72,53,465	72,43,922	1,44,97,387	12,14,560	3,49,397

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	...		72,53,465	72,43,922	1,44,97,387	12,14,560	3,49,397
MADRAS—*contd.*									
Madras Harbour Trust Board.	Construction of Madras Harbour.	Secs. 29 and 30 and Schedule B., of Madras Act II of 1886, Madras Government Marine No. 320, dated 18th June 1886, and Secretary of State's despatches No. I., P. W., dated 7th January 1892, in Madras Government Finl. Dept., No. 205, dated 10th March 1892, and No. 41 P. W., dated 26th September 1895, in Madras Government, Order No. 2817-W., P. W. Dept. dated 6th November 1895, and G. I. F. D. No. 7948-A., dated 16th December 1904, and M. G. No. 529-Marine, dated 27th December 1904 and M. G. No. 153 Marine, dated 11th May 1911 and G. I. F. D. No. 247-A, dated 2nd July 1912 . .	1,01,41,018	4 p. c.	70,54,390	...		...	99,652
	Ditto .	G. I. F. D. No. 4975-A., dated 28th August 1908 and M.G. No. 417-Finl., dated 7th September 1908 . .	7,00,000	4 „	...	...		...	1,17,416
	Harbour Improvement.	G. I. F. D. No. 351-A., dated 11th May 1916, and Madras Government Marine No. 157, dated 26th May 1916 . .	5,00,000	4 „	4,85,633	...		...	14,367
	Cyclone damages.	G. I, F. D. No. 264-A., dated 1st June 1917, and M. G. Marine, No. 284, dated 20th June 1917 . . .	10,00,000	6 „	7,30,000	...		30,000	...
	Do. .	Telegram G. I. F. D., dated 4th December 1916 and Marine End. No. 1716-1, dated 12th December 1916, G. I. F. D., Nos. 14-A., and 68-A., dated 8th January and 12th February 1917, respectively . . .	5,00,000	5 „	4,86,293	...		...	13,707
	Construction of the Ship Quay	G. I. F. D. No. 307-A., dated 19th March 1913 M. G. Marine No. 127, dated 29th March 1913, and Marine No. 222, dated 25th June 1913	50,00,000	4 „	48,56,329	...		...	68,259
Erode Taluq Board.	School Building	M. G. No. 257-L., No. 2668-1-Fl., and No. 920-L., dated 8th March, 27th July and 24th July 1909, respectively	10,000	4 „	1,185	...	1,36,12,645 1,185	...	1,140
District Board Trichinopoly.	Bridge construction.	M. G. L. and M. Dept. Mis. No. 456, dated 21st March 1917, communicated in Finl. Dept. Endorst. No. 2294-1, dated 24th March 1917. Mis. No. 772-L., dated 19th May 1917, and Mis. No. 1835-L, dated 6th December 1917 . . .	18,200	5 „	13,977	...	...	...	4,223
	Do. .	M. G. L. and M. D. Mis. No. 353-L., dated 15th March 1919, communicated in Financial Department Endorsement No. 1427-B.—1, dated 15th March 1919 .	1,00,000	6 „	62,000	...	75,977	62,000	...
		Carried over .			2,09,43,272	72,43,922	2,81,87,194	13,06,560	6,68,161

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount on loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS—*concld.*		Brought forward			2,09,43,272	72,43,922	2,81,87,194	13,06,560	6,68,161
Kristna District Board Railway.	Railway construction.	M. G. No. 1320-L., dated 11th November 1905, and No. 57-L., dated 17th January 1906, and No. 829-L., dated 11th June 1908 and No. 1560-L., dated 21st November 1908	18,52,636	4 p. c.	10,15,341	...	10,15,341	...	92,063
Chittoor District Board.	Construction of a Combined Office of the District Board and its Engr.	M. G. No, 1089-1-Finl., dated 15th February 1915 and No. 89-L., dated 21st January 1915 and No. 517-L., dated 31st March 1915	20,000	4 „	15,758	...	15,758	...	1,124
Madura District Board.	Bridge construction.	M. G. L. M. No. 23-L., and No. 507-L., dated 24th January and 31st March 1916 respectively	94,150	4 „	69,670	...	69,670	...	8,482
Tanjore Fund Board.	Extension of Mayaveram-Mutupet railway.	G. I. No. 110-R.P., dated 4th July 1900	20,00,000	4 „	...	6,15,700	6,15,700	...	...
Malabar District Board.	Construction of a bridge.	M. G. L. M. Dept. Mis. No. 1534-L., dated 12th October 1917 communicated in Finl Dept. Endorsement No. 7681-1, dated 19th October 1917	54,800	6 „	53,310	...	53,310	...	1,490
Tanjore District Board Railway.	Construction of Railway.	M. G. No. 1191-Railway, dated 9th July 1902	12,34,720	4 „	7,93,897	...		...	38,123
Do.	Do.	M. G. L. M. Mis., No. 1649-L., dated 21st November 1916	2,45,000	4½ „	...	2,19,075		...	13,200
Do.	Do.	M.G. L. and M. Mis., No. 63-L., dated 17th January 1916	5,34,756	4½ „	...	...	10,12,972	...	30,000
Guntur District Board.	Do.	M. G. L. M. Mis., No. 1393-L., dated 6th October 1916	3,46,570	4 „	...	...	...	5,101	1,61,978
	Extension of Village sites.	M. G. L. M. Mis., No. 186-L., dated 7th February 1918, Finl. No. 1204-1, dated 12th February 1918	1,00,000	6 „	77,370	...	77,370	25,000	22,630
Tinnevelly District Board.	Railway construction.	M. G. L. M, Mis., No. 611-L., dated 18th April 1916	5,00,000	4½ „	...	...		...	1,00,000
	Do.	G. O. No. 146-Ry., dated 12th March 1916	6,00,000	4½ „	...	6,00,000		...	...
	Do.	G. I. F. D. No 267-A, dated 31st May 1917, No. 464-A., dated 24th September 1917 and No 32-A., dated 25th January 1918, Madras Govt, No. 401 Ry., dated 6th December 1917; No. 53 Ry., dated 4th March 1918 and 114 Ry., dated 16th May 1918	6,30,000	5 „	...	...	6,00,000	...	1,29,167
Salem District Board.	Railway construction.	M. G. L. and M. Mis., No. 62-L., dated 17th January 1916; and Mis., No. 1483-L., dated 23rd October 1916	4,33,600	5½ „	...	2,60,496	2,60,496	...	1,68,000
Coimbatore District Board.	Do.	M. G. L. and M., No. 130-L., dated 3rd February 1915	5,00,000	4½ „	...	5,00,000	5,00,000	...	...
Do.	Do.	M G. L. and M., 349-L., dated 3rd March 1915	2,15,262	4 „	...	...	...	...	1,11,316
Minor Port Funds.	To meet liabilities.	Government order, Nos. 215-, Fl. dated 18th March 1919, and 314-Fl., dated 11th April 1919.	50,000	4 „	...	50,000	50,000	50,000	...
		TOTAL MADRAS			2,29,68,618	94,89,193	3,24,57,811	13,86,661	15,45,734

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919.			Transactions during 1918-19.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.									
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895 . . .	1,60,000	4½ p. c.	10,818	...	10,818	...	8,994
District Local Board East Khandesh.	Construction of certain roads in the East Khandesh District.	G. R. F. D. No. 1714, dated 16th May 1911, and No. 2255, dated 11th July 1911	5,00,000	4 „	3,87,634	...	4,20,028	...	20,413
	Ditto .	G. R. F. D. No. 2199, dated 25th May 1914 . .	1,50,000	4 „	32,394	...		...	31,153
District Local Board West Khandesh.	Construction of the Doudaicha Shahada Kheria Road.	G. R. F. D. No. 723, dated 17th February 1913 . .	20,000	4 „	16,288	...		...	791
	Do. of Nawapar Bazar Road.	G. R. F. D. No. 2282, dated 10th June 1913 .	48,000	4 „	40,801		57,089	...	1,832
Aden Port Trust.	For completion of the Dredging scheme of the Aden Harbour on the basis of Messrs. Wills and Sons, tender including the purchase of the Dredger "Mermaid."	G. I. F. D. No. 1187-A., dated 14th March 1909, and G. R. F. D. No. 1693, dated 22nd April 1909 . . .	12,00,000	4 „	7,69,696	...		...	56,517
	Moda Wharp West Extension Scheme.	G. R. M. D. No. 481, dated 26th June 1913 .	3,00,000	5 „	...	...	7,69,696	...	3,00,000
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property by the Trust on its formation *plus* interest unpaid shown in the Schedule C of Bombay Act VI of 1879.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4 „	2,01,55,295	...		...	...
	Purchase of certain Government properties by the Trust shown as scheduled debt.	Ditto . .	8,44,679	...	1,94,651	...		...	...
	Purchase of Foreshore Properties.	Section 130 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard pier road and other works and construction of a road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 . . . G. R. No. 157, dated 16th July 1894 . . .	11,51,000	4 „	...	11,51,000		...	...
		Carried over			2,03,49,946 / 12,57,631	86,93,800 / ...	12,57,631	...	4,19,700

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			12,57,631	...	12,57,631	...	4,19,700
					2,03,49,946	86,93,800			
BOMBAY—*contd.*									
Bombay Port Trust—*contd.*	To meet the cost of Bulk-oil installation, Mody Bay Reclamations at Frere lands estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ p. c.	...	10,25,000		...	...
	To meet the repayment of five per cent. debenture Loans.	G. R. Mar. Dept. No. 104, dated 25th May 1899 G. R. No. 203, dated 17th November 1899	35,00,000	4 „	...	35,00,000		...	...
	Dock extension works.	G. I. F. D. No. 4484, dated 4th December 1886 G. R. M. D. No. 506, dated 16th December 1886 C. G. No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891	98,00,125	4 „	90,86,226	...		...	...
		G. I. F. D. No. 3298A., dated 9th August 1892 G. I. F. D. No. 3678-A., dated 23rd August 1893		3½ „	5,47,098	...		...	...
		G. I. F. D. No. 248-A., dated 16th January 1895 G. I. F. D. Nos. 1008-A., dated 4th March 1896, and 4489 A., dated 9th October 1897 G. I. F. D. No. 3240-A., dated 29th July 1896 G. R. M. D. No. 171, dated 11th August 1896		3 „	1,66,801	...		...	...
	Loan from Government in 1916 for Alexandra Dock Works required by Military Authorities.	G. O. M. D. No. 838, dated 3rd August 1916	5,00,000	4½ „	5,00,000	...		...	...
	Loan from Government in 1917 for construction of shed accommodation and and facilities at Grain Depôt, Mazgaon, for Military purposes.	G. O. M. D. No. 205, dated 7th February 1917	22,00,000	4½ „	22,00,000	...		...	...
	Loan from Government in 1919 for construction of oil pits at Pirpem with the pipe line communication.	G. O. M. D. No. 1492, dated 18th October 1918	17,00,000	6 „	17,00,000	...		17,00,000	...
		Carried over			3,45,50,071	1,32,18,800	12,57,631	17,00,000	4,19,700
					12,57,631	...			

STATEMENT showing the INDEBTEDNESS OF MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loans.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			12,57,631	..			
					3,45,50,071	1,32,18,800	12,57,631	17,00,000	4,19,700
Bombay Port Trust —*contd.*	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882 . . .	76,00,000	4 p. c.	...	61,61,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. M. D. No. 144, dated 3rd August 1900 . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . .	16,50,000	4 „	...	16,50,000		...	...
	Ditto	G. R. No. 88, dated 2nd August 1904 . .	6,00,000	4 „	...	6,00,000		...	...
	To meet the cost of new Dock works.	G. R. No. 60, dated 2nd June 1904	20,00,000	4 „	...	20,00,000		...	...
	Ditto 2nd instalment.	G. R. No. 54, dated 9th May 1904	35,00,000	4 „	...	35,00,000		...	...
	Ditto 3rd instalment.	Ditto . . .	15,00,000	4 „	...	15,00,000		...	...
	To meet the cost of new works.	G. R. M. D., No. 127, dated 30th October 1906 . . G. R. M. D. No. 464, dated 29th July 1907 . .	8,00,000	4 „	...	8,00,000		...	...
	To meet the cost of new Dock works, 3rd instalment.	G. R. M. D. No. 54, dated 7th May 1904 . . .	36,00,000	4 „	...	36,00,000		...	...
	Ditto of the 4th instalment.	G. R. No. 65, dated 4th August 1908 . . .	75,00,000	4 „	...	75,00,000		...	...
	To meet the cost of new dock works, 5th instalment.	G. R. M. D. No. 54, dated 7th May 1904, and Govt. Memo. No. 4136, dated 19th July 1909 . .	40,00,000	4 „	...	40,00,000		...	...
	To meet the cost of Mazagaon-Sewree Reclamation works.	G. R. M. D. No. 52, dated 18th May 1909 . . G. R M. D. No. 357, dated 9th June 1910 . .	75,00,000 in sterling.	4 „	...	£500,000	£ 1,000,000	...	...
	Ditto and Construction of New Works.	Ditto . . .	75,00,000 in sterling	4 „	...	£500,000		...	...
	To meet the cost of new Dock works (6th instalment).	G. R. M. D. No. 520, dated 8th August 1910 . .	56,00,000	4 „	...	56,00,000		...	...
	Ditto 7th instalment.	Govt. Memo. No. 233, dated 22nd July 1911, and I. G. R. M. D. No. 500, dated 27th July 1911 .	75,00,000	4 „	...	75,00,000		...	...
	Ditto (8th instalment).	G. R. M. D. No. 562, dated 3rd August 1912 . .	1,00,00,000	4 „	...	1,00,00,000		...	...
	Construction of new works.	Ditto . . .	10,00,000	4 „	...	10,00,000		...	...
	Construction of Mazgaon-Sewari Reclamation Scheme.	G. R. M. D. No. 573, dated 23rd July 1913 . .	80,00,000	4 „	...	80,00,000		...	...
	Repayment of Loan of 1883.	G. R. M. D. No. 979, dated 28th December 1912	14,35,876	4 „	...	14,35,876		...	...
						8,35,15,676			
		Carried over .			3,45,50,071	...	£1,000,000		
					12,57,631	£1,000,000	12,57,631	17,00,000	4,19,700

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs. £1,000,000	Rs. £10,00,000	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			12,57,631	...	12,57,631	17,00,000	4,19,700
					3,45,50,071	8,35,15,676			
Bombay Port Trust—*concld.*	New Dock works 9th instalment.	G. R. M. D. No. 519, dated 10th June 1914	30,00,000	4 p. c.	...	30,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	50,00,000	4 „	...	50,00,000		...	...
	Sewari Bulk oil Scheme.	Ditto	8,25,000	4 „	...	8,25,000		...	...
	Construction of new works, ordinary.	Ditto	38,75,000	4 „	...	38,75,000		...	...
	Repayment of Loan of 1885.	G. R. M. D. No. 107, dated 3rd February 1915	10,00,000	4 „	...	10,00,000		...	...
	New Dock work 10th instalment.	G. R. M. D. No. 928, dated 22nd October 1915	35,00,000	4 „	...	35,00,000		...	...
	Mazgaon Sewari Reclamation Scheme.	Ditto	20,00,000	4 „	...	20,00,000		...	...
	New Docks construction, 11th instalment.	G. O. M. D. No. 815, dated 26th July 1916	5,00,000	4½ „	...	5,00,000		...	...
	Construction of Mazgaon-Sawari Reclamation Scheme.	Ditto	20,00,000	4½ „	...	20,00,000		...	...
							13,97,65,747		
Bombay Improvement Trust.	For the extension of the Board's scheme for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3317, dated 29th June 1903	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4298, dated 5th August 1906	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 5002, dated 22nd August 1906	20,00,000	4 „	...	20,00,000		...	...
		G. R. G. D. No. 4977, dated 13th August 1907	15,00,000	4 „	...	15,00,000		...	...
		G. R. No. 5187, dated 18th August 1908	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 2804, dated 31st May 1909	85,00,000 in sterling.	4 „	...	£566,600	£899,600	...	...
		G. R. G. D. No. 2552, dated 30th May 1910	50,00,000 in sterling.	4 „	...	£333,000		...	...
		G. R. G. D. No. 5421, dated 15th August 1912	25,00,000	4 „	...	25,00,000		...	...
		G. R. M. D. No. 5958, dated 13th August 1913, and G. I. Telegram No. 786-A., dated 6th August 1913	20,00,000	4 „	...	18,00,000			
		No. 4225, dated 28th May 1914, No. 2783, dated 31st March 1915	50,00,000	4 „	...	50,00,000		...	...
		No. 7555, dated 29th September 1915	25,00,000	4 „	...	25,00,000		...	...
							4,33,00,000		
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590-M., dated 28th October 1885; G. R. F. D. No. 27, dated 7th January 1886	7,11,500	4½ „	...	...		...	41,869
		G. I. No. 1426, dated 17th June 1886; G. R. No. 375 C. W.-1096, dated 1st July 1886	15,50,000	4½ „	2,21,120	...		...	81,934
		Carried over			2,21,120	...	18,43,23,378	17,00,000	5,43,503
					3,58,07,702	14,85,15,676	£1,899,600		
						£1,899,600			

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,58,07,702 2,21,120	14,85,15,676 £1,899,600	18,43,23,378 £1,899,600	17,00,000	5,43,503
Karachi Port Trust—*contd.*	Construction of four additional berths at the Erskin wharf and the extension of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively	13,00,000	4 „	...	13,00,000		...	...
	Construction of plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. Marine No. 67, dated 27th May 1903	4,50,000	4 „	...	4,50,000		...	...
	Construction of a Native village at Keamari.	G. R. Mar. Dept. No. 204, dated 8th November 1900	2,00,000	4 „	...	2,00,000		...	...
	Construction of two additional berths reclamation of Pool new Hopper dredger, and 2 Hopper Barges.	G. R. Mar. Dept. No. 118, dated 24th October 1904	21,00,000	4 „	...	21,00,000		...	...
	Provision of additional wharf accommodation.	G. R. M. D. No. 125, dated 19th October 1906 G. R. M. D. No. 32, dated 29th April 1908 G. R. M. D. No. 3745, dated 30th July 1908	45,00,000 19,25,000	4 „ 4 „	...	39,25,000		...	...
	Ditto	G. R. M. D. No. 3235, dated 5th June 1909	5,75,000	4 „	...	5,75,000		...	...
	For the construction of import and export yards at Karachi.	G. R. M. D. No. 109, dated 18th November 1909	50,00,000 in sterling	4 „	...	£333,000	£333,000	...	...
	Ditto	G. R. F. D. No. 778, dated 26th November 1910	20,00,000	4 „	...	19,95,000	-	...	...
	Ditto	G. R. M. D. No. 577, dated 16th September 1911	10,00,000	4 „	...	10,00,000		...	...
	Execution of the Improvement scheme and West wharfage scheme for purchase of suction dredger.	G. R. M. D. No. 511, dated 12th July 1912	30,00,000	4 „	...	30,00,000		...	...
	West wharfage and Harbour Improvement.	G. R. M. D. No. 689, dated 28th August 1913	20,00,000	4 „	...	5,10,000		...	...
	Ditto	G. R. No. 188, dated 26th February 1914	34,90,000	4 „	...	34,90,000	2,07,66,120	...	...
Ahmedabad Municipality.	Carrying out a part of the water-supply scheme and paying off the existing loans.	G. R. No. 3513, dated 26th December 1887	3,00,000	5 „	...	...	...	...	84,000
		G. R. No. 1449, dated 14th May 1888	1,00,000	5 „	...	...	...	...	28,000
	Water-works	G. R. No. 3553, dated 19th August 1889	3,00,000	5 „	...	45,780		...	...
						45,780	20,50,89,498		
		Carried over			3,60,28,822	6,90,60,676 £2,232,600	£2,232,600	17,00,000	6,55,503

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,60,28,822	16,90,60,676 £2,232,600	20,50,89,498	17,00,000	6,55,503
Ahmedabad Municipality—*contd.*	Payment of contribution towards reconstruction of the Ellis bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 p. c.	...	45,780 14,280	£2,232,600	...	...
	Making house connection with drainage.	G. R. No. 1874, dated 17th May 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899 . . .	8,00,000	4¼ „	...	8,00,000		...	...
	To pay off a portion of Government loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ „	...	65,000		...	...
	Extension of drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,000	4¼ „	...	3,00,000		...	...
	To pay off a portion of Government loan.	G. R. F. D. No. 304, dated 18th January 1908 . .	1,70,000	4 „	...	74,000		...	...
	Construction of Water-works and development of sewerage.	G. R. F. D. No. 3997, dated 2nd October 1908 . .	6,500	4 „	...	6,500		...	...
		G. R. F. D. No. 3614, dated 11th November 1910 .	3,93,500	4½ „	...	3,93,500		...	...
	Extension and improvement in water service.	G. R. G. D. No. 446, dated 6th February 1912 . .	1,75,000	4½ „	...	1,75,000	21,94,060	...	...
Ahmednagar do.	For improvement of water-supply.	G. R. F. D. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. D. No. 5011 A. and G. R. F. D. No. 4671, dated 15th October 1901 and 12th December 1900, G. I. F. & C. D. No. 6033A., dated 27th September 1907, and G. R. F. D. No. 4268, dated 31st October 1907	1,46,864	4 „	43,224	...		...	8,523
		G. R. F. D. No. 2998, dated 9th August 1913 . . .	4,00,000	4 „	3,90,007	...		1,41,583	...
Amalner do.	Construction of a primary school building.	G. O. F. D. Nos. 2522 and 3430, dated 29th August and 30th November 1916, respectively	30,000	5 „	25,993	...	4,33,231 25,993	...	2,005
Bandra do.	Construction of water-works.	G. R. F. D. Nos. 1360, 184 and 1476, dated 26th April 1895, 14th January and 23rd April 1896, respectively	70,000	4½ „	25,458	...	25,458	...	3,028
Barsi do.	Improvement in water supply works.	G. R. F. D. No. 3249, dated 12th August 1914 .	2,35,000	4 „	2,23,519	...	2,23,519	55,359	...
Bijapur do.	Improvement of water-supply.	G. R. F. D. No. 3367, dated 10th September 1910, and 218, dated 19th January 1910	1,76,000	4 „	1,29,293	...	129,293	...	7,492
Bhusawal do.	Extension of building area and improved sanitation.	G. R. F. D. Nos. 3428, 1170, dated 22nd October 1910, 30th March 1911, respectively	75,000	4 p. c.	33,255	...	33,255	...	4,037
		Carried over .			3,68,99,571	17,12,54,736 £2,232,600	20,81,54,307 £2,232,600	18,96,942	6,80,588

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Sanactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward .			3,68,99,5.1	17,12,54,736 £2,232,600	20,81,54,307 £2,232,600	18,96,942	6,80,588
Bombay Municipality.	Construction of the Vehar Lake and water-works.	G. R. G. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act V of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . . .	37,30,058	4 p. c.	21,08,638	...		...	28,995
	Construction of drainage and other sanitary works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885 .	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 „	...	4,50,000		...	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 . . . G. R. No. 1008, dated 16th March 1886 . . . G. R. No. 1930, dated 16th March 1886 . . . G. R. No. 2876, dated 21st September 1887 . . G. R. No. 3978, dated 21st July 1888 . . . G. R. No. 4198, dated 8th October 1889 . . . G. R. No. 3392, dated 23rd August 1890 . . . G. R. No. 3262, dated 15th September 1891 . .	1,47,00,000	5 „	...	1,47,00,000		...	...
	Construction of drainage and water-works.	G. R. No. 2951, dated 28th September 1878 . .	26,94,000	5 „	...	52,500		...	2,08,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 „	...	7,00,000		...	...
	Construction of markets and roads, drainage and water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 .	10,08,675	5 „	...	10,08,500		...	...
	Agripada house sullage water connection works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various sanitary works.	G. R. G. D. No. 3392, dated 23rd August 1890 . .	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government consolidated loan.	G. R. G. D. No. 1989, dated 6th June 1893 . . .	42,00,000	4 „	...	42,00,000		...	...
	Construction of drainage, water-works, roads, and other works.	G. R. G. D. No. 8109, dated 3rd March 1894, and No. 3764, dated 8th October 1894 .	23,25,000	4 „	...	23,25,000		...	...
	Construction of a sewerage at Wari Bunder road, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 . . . G. R. No. 883, dated 22nd February 1896 . . .	10,00,000	3½ „	...	10,00,000		...	...
		G. R. No. 2320, dated 3rd June 1899 . . .	5,75,000	4 „	...	5,75,000		...	...
		Carried over .			21,08,638 3,68,99,571	3,44,98,000 17,12,54,736 £2,232,600	20,81,54,307 £2,232,600	18,96,942	9,17,583

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,68,99,571	17,12,54,736	20,81,54,307	18,96,942	9,17,583
					21,0[illegible],638	£2,232,600	£2,232,600		
Bombay Municipality—*contd.*	Construction of sewerage, water and other sanitary works.	G. I. F. D. No. 3841A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p. c.	...	3,44,98,000 25,00,000		...	...
	Construction of sewerage, etc.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . . .	20,00,000	4 „	...	20,00,000		...	...
	Construction of certain Sewerage and other Waterworks.	G. I. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000		...	...
	Construction of certain Waterworks.	G. R. G. D. No. 4416, dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000		...	...
	Construction of certain Sewerage works.	G. R. G. D. No. 4004, dated 21st July 1905, and Telegram dated 31st August 1905	24,75,000	4 „	...	24,75,000		...	...
	Construction of quarters for Halalkhori and Bigaris.	G. R. G. D. No. 3447, dated 9th May 1908 . . .	13,50,000	4 „	...	13,50,000		...	...
	Street Improvements.	G. R. G. D. No. 5178, dated 17th August 1908 .	15,00,000	4 „	...	15,00,000		...	...
	Acquisition of sites for the construction of different over-bridges in the city.	G. R. G. D. Nos. 3862, and 5605, dated 28th July and 29th October 1909, respectively . . .	30,00,000	4 „	...	30,00,000		...	...
	Construction of drainage sanitary, water and other miscellaneous work.	G. R. G. D. No. 4680, dated 1st August 1911, G. I. Telegram No. 4686 A., dated 28th July 1911 . .	55,00,000	4 „	...	55,00,000		...	...
	Reduplication of the Tausa Main, etc.	G. I. telegram, dated 18th August 1913 and G. R. G. D. No. 6159, dated 21st August 1913.	70,00,000	4 „	...	70,00,000		...	...
	Street Improvement.	Ditto ditto .	20,00,000	4 „	...	20,00,000		...	...
	Construction of drainage road, water and other miscellaneous works.	Ditto ditto .	43,00,000	4 „	...	43,00,000		...	...
	To Finance the programme of Loan works.	G. O. G. D. No. 5830, dated 20th August 1918. G. D. order No. 6776, dated 30th September 1918.	30,00,000	5¼ „	...	30,00,000	...	30,00,000	...
Chiplun do.	Construction of a building for the municipal dispensary.	G. R. F. D. Nos. 1476 and 2530, dated 21st April and 27th July 1910 respectively	5,000	4 „	2,984	...	7,69,06,638 2,984	...	250
Dharwar do.	For the construction of a reservoir, laying pipes, etc.	G. R. F. D. No. 2523 and No. 9358, dated 29th September and 30th November 1909, respectively .	2,00,000	4 „	1,47,046	...	1,47,046	...	9,228
		Carried over			3,91,58,239	24,60,52,736	28,52,10,975	48,96,942	9,27,061
						£2,232,600	£2,232,600		

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*contd.*		Brought forward			3,91,58,239	24,60,52,736 £ 2,232,600	28,52,10,975 £ 2,232,600	48,96,942	9,27,061
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893 .	2,50,000	4 „	4,405	...	4,405	...	10,364
Gadag Bettegiri do.	Construction and extension of buildings and a vegetable market.	G. R. F. D. No. 930, dated 24th February 1908 . .	20,000	4 „	5,394	...	5,394	...	1,522
Gokak Municipality.	For the construction of a market.	G. R. F. D. Nos. 1914 and 2903, dated 1st May and 2nd August 1909 . .	2,500	4 p. c.	594	...	594	...	273
Hubli do.	Improvement of Water-supply for the Town of Hubli.	G. R. F. D. No. 1010, dated 20th March 1911; G. I. F. D. No. 4915 A., dated 8th September 1911; G. R. F. G. No. 2820, dated 1st September 1911	3,50,000	4 „	1,65,000	...	1,65,000	...	...
Jalgaon do.	Extension of Water-works.	G. R. F. D. No. 166, dated 14th January 1905 . .	1,40,000	4 „	31,982	...	31,982	...	...
Jejuri do.	Improvement of Water-supply.	G. R. F. D. No. 1613, dated 2nd May 1910, and G. R. F. D. No. 2505, dated 25th July 1910 . . .	7,500	4 „	...	...	...	...	725
Karachi do.	For the following works of public utility:— Water-works extension. Boulton market. Empress market. Light Tramway. Victoria Museum.	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,000		...	...
	Drainage works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ p. c.	...	6,00,000		...	...
	Construction of a new reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	Extension of water-works.	G. R. No. 2386, dated 15th July 1910 . . .	8,10,000	4 „	...	8,10,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904 . .	5,50,000	4 „	...	3,12,000		...	18,000
	Runchore lines improvement.	G. R. F. D. No. 2152, dated 6th May 1907 . . .	2,00,000	4 „	...	1,28,500		...	7,000
	Extension of water works.	G. R. F. D. No. 2714, dated 6th July 1914 . .	6,35,500	4 „	...	6,35,500	25,88,000	...	...
		Carried over .			3,93,65,614	24,86,40,736 £ 2,232,600	28,80,06,350 £ 2,232,600	48,96,942	9,64,945

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY—*concld.*		Brought forward			3,93,65,614	24,86,40,736 £2,232,600	28,80,06,350 £2,232,600	48,96,942	9,64,945
Karad Municipality.	Water supply	G. R. F. D. No. 1448, dated 4th March 1913	91,000	4 p. c.	86,287	...	86,287	...	1,646
Lonavla do.	Improvement in the Water Works.	G. R. F. D. No. 9704, dated 28th March 1913	34,000	5 „	32,437	...		...	1,057
	Provision of Water-supply.	G R. F. D. No. 722, dated 17th February 1913	2,16,000	4 „	1,89,167	...	2,21,604	...	8,026
Nasik do.	Water-works	G. I. F. D. Nos. 5037-A. and 3425, dated 27th September and 22nd October 1910	1,50,000	4 „	1,14,458	...		...	3,954
Do do.	To meet excess expenditure on water supply scheme.	G. I. F. D. No. 3433-A. dated 21st September 1915, and G. I. F. D. No. 377, dated 4th February 1916	50,000	4 „	46,522	...	1,60,980	...	1,755
Poona City do.	For Drainage and water-supply.	G. I. F. D. No. 2084-A, dated 27th April 1910; G. R. F. D. No. 2898, dated 21st June 1910; No. 2424, dated 15th August 1911	10,00,000	4 „	9,49,106	...	9,49,106	...	12,217
Panvel do.	Water-works	G.R.F.D. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 14th December 1892, respectively	59,000	4½ „	12,778	...	12,778	...	2,935
Pen do.	Water-works	G.R.F.D. No. 1952, dated 17th May 1915, and No. 3558, dated 2nd October 1915	7,945	4 „	6,704	...	6,704	...	430
Rajapur do.	Water-works at Khodwalla.	G.R.F.D. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively	12,000	4 „	...	4,500	4,500	...	3,500
Roha Ashtami do.	For repair and improvements to the water-works.	G. R. F. D. No. 1686, dated 22nd April 1909	8,000	4 „	1,740	...	1,740	...	753
Ranebenur do.	Construction of the Municipal Office and of a new Anglo-Vernacular School building.	G. R. F. D. No. 1547, dated 12th April 1915, and G. R. F. D. No. 3300, dated 8th September 1915 G. R. F. D. No. 2084, of 30th May 1918	15,000	4 „	9,656	...	9,656	5,000	175
Savada do.	Improvement in the Sanitation of the town.	G. R. F. D. No. 936, dated 5th March 1915	20,000	4 „	17,901	...	17,901	...	727
Sholapur do.	Improvement of water-supply.	G. R. F. D. Nos. 3949, dated 1st December 1911, and 1555, dated 30th April 1912	3,00,000	4 „	2,92,744	...		8,637	11
	School Building.	G. R. F. D. No. 1151, dated 19th March 1913	1,50,000	4 „	1,49,951	...	4,42,695	...	6
Surat do.	Construction of Water-works.	G. R. No. 2960, dated 4th September 1896	6,00,000	4 „	...	1,24,100		...	15,500
	Extension of Waracha Water-works.	G. R. F. D. No. 1162, dated 5th March 1907, No. 2261, dated 11th May 1907, and No. 1652, dated 1st April 1908	1,00,000	4 „	...	64,000	1,88,100	...	7,000
		TOTAL BOMBAY			4,12,75,065	24,88,33,336 £2,232,600	29,01,08,401 £2,232,600	49,10,579	10,24,637

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL.									
Bally Municipality.	For opening a new road at Belur.	B. G. No. 572-M., dated 1st March 1917 . . .	2,000	Without interest.	...	400	400	...	400
Bankura do.	Drainage scheme.	B. G. No. 840-M., dated 31st March 1913 . . .	12,500	4 „	9,724	...	...	...	510
	Combined drainage and water supply scheme.	B. G. No. 6095-F., dated 26th October 1914 . .	10,000	4 „	8,579	...	...	...	377
	Drainage scheme.	B. G. No. 403-M., dated 21st February 1910 . . .	11,000	4 „	7,355	...	...	...	495
	Improvement of sanitation of Tanti Mohalla.	B. G. No. 1111-F., dated 21st February 1916 . . .	5,000	4 „	4,478	...	30,136	...	181
Barasat do.	Drainage scheme.	B. G. No. 797-T. M., dated 20th July 1907 . .	15,000	4 „	7,837	...	7,837	...	760
Barisal do.	Water-works .	B. G. No. 1407—08-M., dated 28th March 1911 .	35,000	4 „	24,200	...	...	...	1,544
	Improvement of Water-works.	B. G. No. 823-M., dated 31st March 1915 . . .	13,000	4 „	11,400	...	35,600	...	480
Baruipore do.	Construction of drains.	B. G. No. 599-M., dated 21st March 1908 . . .	17,000	4 „	9,044	...	9,044	...	820
Basirhat do.	Surface drainage scheme.	B. G. No. 1301-T. M., dated 10th October 1907 . .	6,000	4 „	3,288	...	3,288	...	298
Baranagore do.	Drainage scheme.	B. G. No. 784-M., dated 7th September 1907 . .	25,000	4 „	13,701	...	...	...	1,243
	Construction of a sluice at the mouth of Dantior Khal.	B. G. No. 1425-M., dated 20th November 1911 . .	15,000	4 „	11,033	...	24,734	...	636
Bhatpara do.	Water-supply	B. G. No. 1371-M., dated 8th March 1904 . . .	20,000	4 „	6,567	...	...	...	1,165
	Drainage project.	B. G. No. 186-M., dated 25th January 1910 . . .	50,000	4 „	34,571	...	41,138	...	2,206
Budge Budge do.	Drainage scheme.	B. G. No. 605-M., dated 21st March 1908 . . .	15,000	4 „	8,221	...	...	...	745
	Extension of trenching ground.	B. G. No. 907-M., dated 22nd July 1911 . . .	5,000	4 „	1,441	...	9,662	...	538
		Carried over .			1,61,439	400	1,61,839	...	12,398

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			1,61,439	400	1,61,839		12,398
BENGAL—*contd.*									
Calcutta Municipality	Extension of Water-supply, Drainage, and construction of Harrison Road.	B. G. No. M. 3-L. 1-10, dated 26th September 1889	19,00,000	5 p. c.					
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ "					
	Town and Bustee Improvement.	B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 "					
	Drainage, Water-supply, plague expenditure and other Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ "					
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 "					
	Drainage and miscellaneous works.	B. G. No. 329-M., dated 28th January 1901	6,00,000	4 "					
	Drainage and Water-supply.	B. G. No. 3361-M., dated 21st December 1901	25,00,000	4 "					
		B. G. No. 1515-M., dated 26th March 1903	45,00,000	4 "					
		B. G. telegram, dated 28th September 1904	35,00,000	4 "					
		B. G. No. 2049-M., dated 28th October 1905	20,00,000	4 "					
		B. G. No. 2022-M., dated 16th August 1906	19,00,000	4 "					
	Drainage, Water-supply, lighting and miscellaneous works.	B. G. No. 387-T. M., dated 14th May 1907, and telegram No. 726-T. M., dated 2nd July 1907. Letter No. 818, dated 17th September 1907			...	4,70,66,800	4,70,66,800	11,04,500	15,54,700
	Ditto	B. G. No. 164, dated 22nd September 1908	26,18,600	4 "					
	Ditto	F. D. No. 132, dated 4th July 1909	34,00,000	4 "					
	Ditto	B. G. No. 943-T. M., dated 3rd October 1910	46,00,000	4 "					
	Drainage and Miscellaneous Works.	B. G. No. 1364-M., dated 31st August 1912	43,50,000	4 "					
	Water supply, lighting and Miscellaneous improvements.	B. G. No. 1185, dated 30th August 1913	34,00,000	4 "					
		B. G. No. 2723, dated 23rd October 1914	20,00,000	4 "					
	Repayment of debenture loan.	G. I. No. 49, dated 31st March 1916, and B. G. No. 56-T. M., dated 4th May 1916	15,75,000	4 "					
	Ditto	G. I. No. 90, dated 27th May 1915, B. G No. 1988-M., dated 19th August 1915	12,675	4 "					
	Repayment of 4 per cent. debenture loan of 1897-98.	B. G. letter No. 437-T. M., dated 24th August 1916	13,10,625	4 "					
		B. G. No. 177-M., dated 15th January 1917	12,85,500	4 "					
			11,04,500	5½ "					
Cossipore Chitpore do.	Extension of trenching grounds and gas lights.	B. G. No. 294-T. M., dated 8th May 1907	61,000	4 "	31,870	...	31,870	...	3,092
Chandpur do.	Water-supply project.	B. G. No. 1122-M., dated 25th July 1912	15,000	4 "	11,659	...	11,659	...	613
Chittagong do.	Water works	B. G. No. 2389-F., dated 30th March 1915	1,50,000	4 "	1,37,077	...	1,37,077	...	5,323
		B. G. No. 2898-F., dated 16th April 1915							
		Carried over			3,42,045	4,70,67,200	4,74,09,245	11,04,500	15,76,126

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority of Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			3,42,045	4,70,67,200	4,74,09,245	11,64,500	15,76,126
BENGAL—*contd.*									
Darjeeling Municipality	Water-works.	B. G. No. 475-T. M., dated 16th June 1913	14,000	4 p. c.	11,180	...		...	559
	Establishment of a Steam Laundry.	B. G. No. 3339-M., dated 6th August 1896	30,000	4½ "	12,823	...			614
	Electric lighting.	B. G. No. 3223-M., dated 31st July 1896	1,20,000	4½ "	63,037	...		...	2,197
	Extending Water-supply and repairing damages.	F. D. No. 1089-A., dated 1st March 1900, and B. G. No. 2929-M., dated 28th August 1900	2,00,000	4 "	1,08,825	...		...	6,945
	Electric installation.	B. G. Nos. 1836-M., dated 26th March 1904, and 1508-T.M., dated 1st July 1904	1,03,845	4 "	37,153	...		...	5,928
	Improvement of Water-supply.	B. G. No. 1512-T. M., dated 14th September 1905	33,000	4 "	13,690	...		...	1,811
	Excess expenditure on Electric light Installation.	B. G. No. 151-M., dated 30th January 1907	30,000	4 "	14,890	...		...	1,551
	Establishment of a fire-brigade.	B. G. No. 545-M., dated 20th March 1907	15,000	4 "	7,445	...		...	776
	Reconstruction of the old and dilapidated Municipal building.	B. G. No. 1801-M., dated 21st November 1908	20,000	4 "	11,955	...		...	955
	Installation of an extra plant at the Electrical Power Station	B. G. No. 278-M., dated 11th February 1909	50,000	4 "	29,887	...		...	2,388
	Reconstruction of Municipal buildings in the Darjeeling bazar.	B. G. No. 481-M., dated 25th February 1910	30,000	4 "	14,166	...		...	2,050
	Establishment of a system of septic tanks and improved latrines.	B. G. No. 1085-T.M., dated 27th October 1910	1,70,000	4 "	1,28,675	...		...	7,069
	Town drainage	B. G. No. 759-T. M., dated 12th September 1911	46,000	4 "	35,786	...		...	1,875
	Construction of Bazar barracks.	B. G. No. 1430-M., dated 20th November 1911	1,63,740	4 "	1,28,633	...	6,18,145	...	3,251
Dacca do.	Extension of Water-supply	B. G. No. M.-3-D.-3-17, dated 3rd December 1889	1,25,000	4½ "	17,861	..		...	6,606
	Conservancy of the town.	L. G. No. 5172-M., dated 23rd July 1908	75,000	4 "	59,023	...		...	1,897
	Improvement of water works.	B. G. No. 8863-M., dated 4th December 1909	2,00,000	4 "	1,29,101	...		...	9,182
	For conservancy Tramway.	L. G. No. 2790-T.M., dated 15th May 1911	20,000	4 "	14,264	...		...	867
	Improvement and extension of water works.	B. G. No. 956-F., dated 31st January 1918	1,00,000	6 "	97,308			...	2,692
	Water Works.	B. G. No. 826-M., dated 11th March 1919	1,06,000	6 "	1,06,000	...	4,23,557	1,06,000	...
		Carried over			12,83,747	4,70,67,200	4,84,50,947	12,10,500	16,35,339

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			13,83,747	4,70,67,200	4,84,50,947	12,10,500	16,35,339
BENGAL—*contd.*									
Garden Reach Municipality	Drainage	B. G. No 648-M., dated 9th March 1917	10,000	5 p. c.	9,054	...	9,054	...	485
Garulia do.	Surface drainage scheme.	B. G. Nos. 432-T.M., dated 23rd May 1907, and 800-M., dated 7th September 1907	21,000	4 „	10,971	...		...	1,065
	Drainage	B. G. No. 122-M., dated 20th January 1912	10,000	4 „	7,356	...	18,327	...	424
Howrah do.	Water-works	F. D. No. 26-A., dated 5th January 1894	15,00,000	4 „	5,53,978	...		...	62,270
		B. G. No. 657-M, dated 13th February 1900	50,000	4 „	3,550	...		...	3,411
	Drainage	B. G. No. 1514-T. M., dated 4th September 1902	75,000	4 „	45,917	...		...	2,406
	Purchase of a new Engine and Pump.	B. G. No. 1508-T. M., dated 5th September 1902	80,000	4 „	48,978	...		...	2,566
	Extension of conservancy, Tramway and Acquisition of land for a night sail depôt.	B. G. No. 640-T. M., dated 23rd May 1902	21,000	4 „	4,968	...		...	1,298
	Construction of an additional water reservoir at Shibpur.	B. G. No. 2221-M., dated 10th November 1905	60,000	4 „	26,554	...		...	3,227
	Extension of filtered Water-supply.	B. G. No. 2221-M., dated 10th November 1905	50,000	4 „	22,128	...		...	2,690
	Drainage Project.	B. G. No. 183-M., dated 17th January 1914	3,50,000	4 „	4,71,846	..		...	20,714
	Construction of drainage.	B. G. No. 1491-M., dated 31st March 1906, and G. I. No. 1938A., dated 6th April 1906	3,91,000	4 „	3,12,698	...		...	9,696
	Acquisition of lands in connection with the Tramways.	B. G. No. 135-M., dated 28th January 1907	1,50,000	4 „	1,14,097	...		...	3,948
	Survey of the Town.	B. G. Nos. 831-M. and 2390-F. dated 29th and 30th March 1915	84,000	4 „	72,064	...		...	3,164
	Reconstruction of the Buckland Bridge.	G. I. F. D. No. 1694-A. dated 12th March 1904 and B. G. M. D. No. 6450-1789, dated 25th March 1904	2,50,000	4 „	1,64,969	...		...	7,558
	Northern Foreshore Drainage.	B. G. No. 728-M., dated 24th March 1910	1,50,000	4 „	1,00,303	...		...	6,751
	Water Works Improvement scheme.	B. G. No. 1024-T. M., dated 17th October 1911	35,000	4 „	25,744	...		...	1,484
	Water Works Serampore.	B. G. No. 6640-F., dated 30th November 1915	1,00,000	4 „	89,557	...	20,57,351	...	3,620
Hughly Chinsurah do.	Improvements of roads.	B. G. No. 101-T. M., dated 9th May 1908	40,000	4 „	4,750	...		...	4,565
	Water-supply scheme.	B. G. No. 1118-M., dated 24th July 1912	1,12,000	4 „	87,131	...		...	4,566
		B. G. No. 139-T. M., dated 2nd May 1914	63,000	4 „	52,823	...	1,44,707	...	2,420
Jessore do.	Water-supply of town.	B. G. Nos. 608-T. M., dated 28th June 1910	60,000	4 „	42,822	...		...	2,595
	Water works	B. G. No. 206-T. M., dated 8th May 1912	5,000	4 „	3,785	...		...	208
		B. G. No. 2395-F., dated 30th March 1915	15,000	4 „	12,868	...	59,475	...	565
Kurseong do.	Increased Water-supply.	B. G. No. 260-T. M., dated 13th May 1910	35,000	4 „	19,401	...	49,401	...	1,176
	Sewerage Scheme.	B. G. No. 11236-F., dated 10th December 1918	30,000	6 „	30,000	...	...	30,000	...
Kusthea do.	Drainage Scheme.	B. G. No. 1066-M., dated 11th August 1911	10,000	4 „	8,187	...	8,187	...	392
Khulna do.	Filtered water-supply.	B. G. No. 1144-M., dated 16th March 1906	8,000	4 „	3,541	...		...	430
	Do.	B. G. No. 1073-M., dated 11th August 1911	5,000	4 „	3,678	...	7,219	...	212
		Carried over			37,37,468	4,70,67,200	5,08,04,668	12,40,500	17,89,245

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			37,37,468	4,70,67,200	5,08,04,668	12,40,500	17,89,245
BENGAL—*contd.*									
Katwa Municipality	Drainage scheme.	B. G. No. 573-T.M., dated 24th June 1913	15,000	4 p. c	13,154	...	...	...	554
		B. G. No. 566-M., dated 28th February 1917.	15,000	5 „	14,076	...	27,230	...	473
Manicktolla do.	Carrying out the Water-supply scheme	B. G. No. 1362-M., dated 26th March 1906	1,00,000	4 „	70,478	...	70,478	...	2,849
Moheshpurdo.	Construction of wells.	B. G. No. 1669-M., dated 15th December 1911	1,250	4 „	428	...	428	...	132
Jalpaiguri do.	Construction of the Kurla bridge No. II.	L. G. No. 306-F., dated 8th January 1907	4,000	4 „	1,985	...		...	207
	Office building	B. G. No. 2179-M., dated 11th December 1913	6,000	4 „	3,296	...		...	585
	Reconstruction of the Kurla bridge No. I.	L. G. No. 3699-M., dated 12th September 1907	2,000	4 „	1,096	...	6,377	...	99
Malda do. (English Bazar).	Drainage of Town.	B. G. No. 5632-M., dated 4th August 1908	2,500	4 „	...	.	...	...	296
Mymensingh (Nasirabad) do.	Construction of quarters in Dispensary.	L. G. No. 1128-M., dated 10th March 1903	3,000	4 „	...	...		...	131
	Improvement of Water-works.	L. G. No. 3387-M., dated 11th May 1910	23,000	4 „	15,380	...		...	1,035
	Do.	B. G. No. 792-M., dated 18th March 1918	70,000	6 „	68,740	...	84,120	...	1,260
Narayanganj do.	Water-works.	L. G. No. 2950-F., dated 11th March 1907	1,50,000	4 „	82,207	...		...	7,454
	For a pumping Engine	L. G. No. 6035-64M., dated 9th September 1911	25,000	4 „	18,389	...	1,00,596	...	1,060
Naihati do.	Filtered water scheme.	B. G. No. 206-M., dated 27th January 1910	5,000	4 „	3,227	...	3,227	...	230
Ranaghat do.	Drainage	B. G. No. 1002-M., dated 3rd August 1911	16,000	4 „	11,769	...	11,769	...	678
Serajgunge do.	Improvement of Roads.	B. G. No. 640-M., 29th April 1907	5,000	4 „	2,612	...	2,612	...	254
Serampur do.	Water-supply	B. G. No. 1106-M., dated 22nd July 1912	40,000	4 „	31,012	...	31,012	...	1,635
South Suburban do.	Extension of filtered water. Supply.	B. G. No. 3364-M., dated 31st December 1901	29,000	4 „	6,657	...	6,657	...	1,800
Sherpur do.	Road repair.	B. G. 140-M., dated 12th January 1917	1,500	5 „	1,357	...	1,357	...	73
Tangail do.	Drainage Scheme.	B. G. No. 4275-F.—420-T. M., dated 30th June 1914	10,000	4 „	8,574	...	8,574	...	378
Titaghar do.	Supply of filtered water.	B. G. No. 2339-M., dated 8th August 1903	13,000	4 „	...	...		...	569
	Drainage scheme.	B. G. No. 1278-M., dated 22nd March 1906	55,000	4 „	25,835	...		...	2,900
	Improvement of drainage.	B. G. No. 1635-M., dated 21st December 1909	10,000	4 „	1,188	...	27,023	...	1,141
Tollygunge do.	Extension of filtered water-supply.	B. G. No. 201-M., dated 12th January 1905	16,000	4 „	1,387	...		...	1,333
	Laying 6" water pipe in the Russa Road.	B. G. No. 957-M., dated 26th July 1909	7,000	4 „	4,353	...	5,740	...	328
Utterpara do.	Water works.	B. G. No. 783-M., dated 18th March 1918	25,000	6 „	24,327	...	24,327	...	673
Chittagong Port Fund I	For revetment work.	L. G. No. 8985-F., dated 7th November 1907	1,55,500	4 „	1,18,108	...		...	4,104
Ditto IV	Ditto	L. G. No. 466-F., dated 23rd January 1907	1,95,000	4 „	1,53,257	...		...	4,948
Ditto V	Ditto	L. G. No. 7992-F., dated 30th December 1909	1,75,000	4 „	1,41,979	...		...	4,270
Ditto VI	Ditto	L. G. No. 1246-F., dated 2nd March 1911	1,00,000	4 „	83,571	...	4,96,915	...	2,347
		Carried over			46,45,910	4,70,67,200	5,17,13,110	12,40,500	18,33,041

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*contd.*		Brought forward			46,45,910	4,70,67,200	5,17,13,110	12,40,500	18,33,041
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ p. c.	17,65,000	...	17,65,000	...	...
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. 1296-A., dated 28th March 1893	2,87,70,566	4 „	2,57,81,471	...	2,57,81,471	...	3,71,479
	Improvement of the Port of Calcutta.	B. G. No. 530-M., dated 5th March 1895	17,50,000	4 „					
		B. G. No. 1727-M., dated 27th August 1895							
		B. G. No. 696-M., dated 19th March 1897	15,00,000	4 „					
		B. G. No. 18-M., dated 2nd February 1899	12,50,000	4½ „					
		B. G. Nos. 79-M., dated 18th April 1899, and 2132-M., dated 4th November 1899	40,50,000	4 „					
		B. G. No. 1990-M., dated 5th November 1902	34,00,000	4 „					
		B. G. No. 1330-M., dated 1st August 1905	83,87,044	4 „					
		B. G. No. 361-T., dated 17th September 1906	70,00,000	4 „					
	Repayment of Temporary Loan (30 lakhs).	B. G. No. 2150, dated 9th August 1907	50,00,000	4 „					
	Improvement of the Port of Calcutta.	B. G. No. 2986 Marine, dated 19th November 1907	50,00,000	4 „					
	For Capital expenditure.	B. G. No. 827 Marine, dated 2nd March 1908	75,00,000	4 „	...	9,64,35,600	9,64,35,600	...	...
	For new works to pay bills which fell due in August 1909 for the loan of R2,50,000	B. G. No. 194-T. Marine, dated 9th June 1909	1,05,00,000	4 „					
	For Acquisition of lands and for works.	B. G. No. 2495-Marine, dated 25th October 1909	45,00,000	4 „					
	For Improvement works.	B. G. No. 1840-M., dated 21st July 1910	30,00,000	4 „					
	For Capital Works.	B. G. No. 1774-M., dated 25th July 1911, and G. I. No. 4452-A., dated 18th July 1911	20,00,000	4 „					
	Ditto	G. I. No. 1681 Marine, dated 12th July 1912	50,00,000	4 „					
	Ditto	G. I. No. 2742-Marine, dated 26th August 1913	70,00,000	4 „					
	Ditto	G. I. No. 554-T. Marine, dated 2nd July 1914	1,00,00,000	4 „					
	Ditto	No. 2709-M., dated 9th September 1915	85,00,000	4 „					
	Debenture Loan	No. 1979-M., dated 2nd August 1916	50,00,000	Bank rate.					
Burdwan District Board.	Construction and repair of roads in the Asansol Subdivision.	B. G. No. 2901-L. S. G., dated 21st December 1915.	50,000	4 p c.	43,586	...	43,586	...	2,642
Dinajpur District Board.	Improvement of roads.	B. G. No. 1826-L. S. G., dated 19th December 1912	40,000	4 „	31,118	...		...	1,631
	Ditto	B. G. No. 6948-M., dated 23rd November 1911	40,000	4 „	29,422	...		...	1,696
	Construction of bridges.	L. G. No. 1897-F., dated 18th December 1905.	23,000	4 „	10,179	...		...	1,237
	Railing and bridging roads.	L. G. No. 603-L. S. G., dated 2nd February 1905.	25,000	4 „	9,665	...	80,384	...	1,399
		Carried over			3,23,16,351	14,35,02,800	17,58,19,151	12,40,500	22,13,125

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL—*concld.*		Brought forward			3,23,16,351	14,35,02,800	17,58,19,151	12,40,500	22,13,125
Darjeeling Road Committee.	Restoring bridges damaged and destroyed by cyclones.	B. G. Nos. 1888-F., dated 14th March 1900 and 526-T., dated 6th June 1900	50,000	4 p. c.	3,549	...		...	3,411
		B. G. No. 1027-F., dated 12th February 1901	50,000	4 „	6,960	...	10,509	...	3,279
Jessore Dist. Board.	Construction of bridges.	B. G. No. 492-L. S. G., dated 3rd March 1911	15,000	4 „	3,493	...		...	1,646
	Construction of office building.	B. G. No. 103-L. S. G., dated 14th January 1913	40,000	4 „	31,933	...	35,426	...	1,599
Murshidabad do.	Carrying out the scheme of feeder roads.	B. G. No. 238-L. S. G., dated 3rd February 1908	20,000	4 „	11,463			...	975
	Acquiring and completing feeder roads.	B. G. No. 1759-L. S. G., dated 20th November 1908	34,000	4 „	20,323	...	31,786	...	1,624
Rangpur do.	Repairs to roads.	L. G., No. 1471-T. M., dated 30th June 1903	75,000	4 „	22,379	...	22,379	...	4,454
24-Pergunahs do.	Magrahat drainage scheme.	B. G. No. 692-L. S. G., dated 27th March 1908, and 2609-F., dated 31st March 1914	15,73,091	4 „	15,57,187	...		...	
	Construction of feeder roads.	B. G. No. 552-T. L. S. G., dated 19th June 1911	60,000	4 „	45,417	...	16,02,604		2,495
(a)	Municipal works	(a)	...	..	...	...	...	14,461(a)	1,900(a)
UNITED PROVINCES OF AGRA AND OUDH.		TOTAL BENGAL			3,40,19,055	14,35,02,800	17,75,21,855	12,54,961	22,34,508
Agra Municipality.	Water-works.	G. O. No. 451-XI—509A., dated 27th March 1894	12,56,700	4 p. c.	2,43,582	...		...	48,484
	Drainage and Water-works.	G. O. No. 5442-X—2, dated 20th November 1894, and No. 5795-X—2, dated 3rd December 1894	81,120	4½ „	25,779	...		...	3,670
	Water-works.	G. O. No. 1263-XI—74A., dated 3rd May 1895	8,000	4½ „	...	...		...	3,089
	Ditto	G. O. No. 2449-XI—74A., dated 20th September 1895.	11,000	4½ „	...	...		...	4,448
	Ditto	G. O. No. 639-XI—74A., dated 23rd March 1896	8,000	4½ „	...	...		...	3,433
	Ditto	G. O. No. 86-XI—537B., dated 10th January 1900	32,000	4 „	...	...		...	4,382
	Ditto	G. O. No. 1746-XI—76C., dated 30th July 1900	30,000	4 „	...	...		...	5,100
	Miscellaneous Purposes.	G. O. No. 2684-XI—114C., dated 1st December 1900	10,000	4 „	...	...		...	2,013
	Water-works	G. O. No. 2280-XI—632C., dated 8th July 1902	42,000	4 „	9,911	...		...	2,598
	Ditto	G. O. Nos. 2610-XI—74A 5, dated 25th July 1903, 3464-XI—74A 5, dated 23rd September 1903	7,000	4 „	...	...		...	2,698
	Sewerage	G. O. No. 183-XI—380C., dated 19th January 1904	80,000	4 „	30,886	...		...	4,478
	Water-works	G. O. No. 2855-XI—499B., dated 12th August 1904	32,000	4 „	12,339	...		...	1,793
	Ditto	G. O. No. 155-XI—2-1905, dated 14th January 1905	25,000	4 „	9,635	...		...	1,401
	Ditto	G. O. No. 695-XI—537D., dated 8th March 1907	1,31,000	4 „	60,704	...		...	6,943
	Drainage	G. O. No. 3084-XI—686D., dated 7th October 1909	19,500	4 „	12,557	...		...	899
	Water-works	G. O. No. 3458-XI—537D., dated 6th November 1909	58,000	4 „	37,340	...		...	2,668
	Ditto	G. O. No. 2992-XI—224 E., dated 25th August 1916	2,00,000	5 „	2,00,000	...		...	...
	Improvement of Water-works scheme.	G. O. No. 3071-XI—224 E., dated 23rd October 1917.	3,50,000	6 „	3,50,000	...	9,92,733	...	...
Allahabad do	Water-works	G. O. No. 455-XI—609A., dated 27th March 1894	16,43,211	4 „	2,73,829	...		...	32,902
	Ditto	G. O. No. 882-XI—496 D., dated 8th March 1913	3,37,000	4 „	2,69,086	...		...	13,470
	Construction of workshop.	G. O. No. 3047-XI—363 E., dated 30th August 1916	11,000	5 „	9,953	...		...	536
	Sinking of tube wells.	G. O. No. 3027-XI—448 E., dated 15th October 1917.	1,64,991	6 „	1,60,594	...	7,13,462	...	4,397
		Carried over			17,06,195	...	17,06,195	...	1,99,402

(a) Details not available.

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH —*contd.*		Brought forward	Rs.		Rs. 17,06,195	Rs. ...	Rs. 17,06,195	Rs.	Rs. 1,99,402
Bahraich Municipalty.	Drainage	G. O. Nos. 1938-XI—553 D., dated 6th July 1914 and 936-XI—553-D., dated 11th May 1915	1,00,000	4 p. c.	89,215	...	89,215	...	3,652
Balia do	Miscellaneous purposes.	G. O. No. 1328-XI—46-1905, dated 28th April 1905	50,000	4 „	20,745	...		...	2,744
		No. 2079-XI—395 D., dated 28th July 1914	30,000	4 „	25,734	...		...	1,131
	Ditto	G. O. No. 249-XI—443 E., dated 15th January 1917	50,000	5 „	41,851	...	88,330	...	4,174
Bareilly do.	Expansion of City.	G. O. No. 2289-XI—830D., dated 12th July 1911	70,000	4 „	...	...		...	11,179
	Ditto	G. O. No. 1436-XI—830 D., dated 19th April 1912	1,30,000	4 „	1,22,181	...	1,22,181	...	7,819
Benares do.	Water-works	G. O. No. 310-XI—4-91A2, dated 8th March 1894	19,58,226	4 „	13,92,333	...		...	17,566
	Ditto	G. O. No. 2053-XI—523D., dated 20th May 1908	1,75,000	4 „	1,12,921	...		...	8,039
	Drainage Project.	G. O. No. 4061-XI—491A-2, dated 25th November 1903	10,00,000	4 „	9,17,193	...		...	7,202
	Construction of a rising main.	G. O. No. 48-XI—523D., dated 3rd January 1907	54,000	4 „	28,231	...		...	2,737
	Opening of Salt Depot.	G. O. No 263-XI—418, dated 14th February 1918.	20,000	6 „	10,292	...		...	9,708
	Sinking of Tube wells.	G. O. No. 561-XI—447 E., dated 9th February 1917	32,000	5 „	30,027	...		...	1,011
	Ditto	G. O. No 3095-XI—447-E., dated 20th October 1917.	68,270	6 „	66,432	...		...	1,838
	Water-works	G. O. No. 1226-XI—185E., dated 6th April 1914	50,000	4 „	42,891	...		...	1,885
		G. O. No. 2228-XI—523D., dated 29th June 1910	52,665	4 „	35,190	...		...	2,373
	Miscellaneous purposes.	G. O. No. 2484-XI—805D., dated 16th July 1910	1,50,000	4 „	1,03,671	...		...	6,627
	Purchase of water works machinery.	G. O. No. 1691-XI—185-E., dated 27th March 1917	50,000	6 „	50,000	...		50,000	...
	Putting the Pumping Plant in order.	G. O. No. 1273-XI—185-E., dated 30th June 1915 and G. O. No. 4110-XI—185-E., dated 12th October 1916	30,000	4 „	27,949		28,17,130	...	1,046
Bisauli town area loan (Budaon).	Filling in a tank.	G. O. No. 1770-XI—55, dated 5th June 1914	1,000	4 „	600	...	600		96
Basti	For construction of a vegetable and meat market.	G. O. No. 2055-XI-127—1917, dated 28th June 1918	10,000	6 „	10,000	...	10,000	10,000	...
Budaon Municipality.	Drainage	G. O. No. 669-XI—551D., dated 4th March 1909	50,000	4 „	32,273	...	32,273	...	2,297
Cawnpore do.	Water-works	G. O. No. C—3-XI—390-60, dated 28th January 1893	14,50,000	4 „	2,19,521	...		...	43,891
	Water supply	G. O. No. 1017-XI—364D., dated 30th March 1905	1,00,000	4 „	38,464	...		...	5,625
	Sewerage	G. O. No. 3139-XI—105-1905, dated 16th November 1905	1,00,000	4 „	44,214	...		...	5,380
	Water-works	G. O. No. 2708-XI-859D., dated 14th August 1911	6,00,000	4 „	5,42,418	...		...	12,442
	Miscellaneous improvement.	G. O. No. 512-XI—228, dated 13th February 1913	12,000	4 „	...	...		...	2,599
	Construction of meat shops.	G. O. No. 1572-XI—228-D., dated 16th August 1915	7,000	4 „	2,963			...	1,398
	Sewerage Scheme.	G. O. No. 3666-XI—237-A., dated 17th November 1902.	10,00,000	4½ „	...	(a) 10,00,000	18,47,580	...	...
Chandausi do (Moradabad)	Drainage	G. O. No. 160-XI—93-1905, dated 13th January 1906	1,00,000	4 „	49,598	...		...	5,181
	Ditto	G. O. No. 94-XI—93-1905, dated 9th January 1907	20,000	4 „	9,893	...	59,491	...	1,038
		Carried over			57,72,995	10,00,000	67,72,995	60,000	3,70,080

(a) The balance as per the account of the Sinking Fund formed for the repayment of the Loan is Rs. 6,29,500, *vide* details given below:—

	Rs.
Original debt	10,00,000
Deduct Amount paid to the Sinking Fund up to 31st March 1919	*3,70,500*
	6,29,500

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	Rs.		Rs. 57,72,995	Rs. 10,00,000	Rs. 67,72,995	Rs. 60,000	Rs. 3,70,080
Dehra Dun Municipality.	Water-works	G. O. No. 1334-XI—627A., dated 9th May 1895	91,000	4 per cent.	31,697	...	...	...	3,855
	Water-supply	G. O. No. 42-XI—423D., dated 3rd January 1907	31,000	4 „	15,324	...	...	...	1,611
	Electric scheme	G. O. No. 4490-XI—189E., dated 17th December 1913	2,47,000	4 „	...	...	...	...	2,30,090
	House connection with electric system.	G. O. No. 536-XI—252E., dated 12th February 1914	75,000	4 „	...	...	...	...	55,464
		G. O. No. 998-XI—252E., dated 19th May 1915	77,000	4 „	...	...	47,021	...	70,584
Fyzabad do.	Ditto	G. O. No. 3494-XI—242D., dated 22nd September 1904	50,000	4 „	18,267	...	...	...	2,806
	Ditto	G. O. No. 43-XI—242D., dated 8th January 1906	50,000	4 „	23,432	...	42,699	...	2,643
Hapur (Meerut) do.	Ditto	G. O. No. 1843-XI—549D., dated 23rd May 1913	66,000	4 „	25,208	...	25,208	...	1,261
Hathras do. (Aligarh).	Ditto	G. O. No. 3536-XI—658D., dated 9th October 1908	1,15,000	4 „	68,468	...	68,468	...	5,520
Jaunpore do.	Ditto	G. O. No. 982-XI—548D., dated 10th February 1908	1,50,000	4 „	93,101	...	93,101	...	7,037
Jhansi do.	Water-works	G. O. No. 3274-XI—491-D., dated 29th September 1911	40,000	4 „	29,426	...	...	...	1,695
	Purchase of a building for Municipal Office.	G. O. No. 1958-XI—129-D., dated 22nd October 1915	5,000	4 „	3,118	...	32,544	...	959
Kashipore do. (Naini Tal).	Protective Works.	G. O. No. 1815-X—2, dated 28th March 1895	6,500	4½ „	1,972	...	1,972	...	297
Barant Notified Area (Meerut).	Drainage Scheme.	G. O. No. 2088-XI—80—1918, dated 4th July 1918	4,000	6 „	4,000	...	4,000	4,000	...
Kandhla (Mozaffarnagar).	Raising and metalling a road.	G. O. No. 734-XI—324-E., dated 10th April 1915	5,000	4 „	1,603	...	1,603	2,117	3,136
Sardhana do.	Drainage Scheme.	G. O. No. 3183-XI—80—1913, dated 23rd December 1918	12,000	6 „	12,000	...	12,000	12,000	...
Khurja (Bulandshahr) Municipality.	Drainage	G. O. No. 748-XI—822D., dated 4th March 1912	1,00,000	4 „	75,765	...	75,765	...	4,157
Lucknow do.	Construction of Tube wells.	G. O. No. 700-XI—453-E., dated 15th February 1917	1,70,000	5 „	1,42,362	...		...	14,160
	Water-works Project.	G. O. No. 161-X—31, dated 12th January 1893	13,20,000	4 „	3,72,915	...		...	59,874
	Drainage	G. O. No. 1719-XI—100, dated 7th June 1906	4,00,000	4 „	2,98,797	...		...	10,741
	Water-works	G. O. No. 734-XI—743D., dated 10th March 1909	1,18,000	4 „	53,596	...		...	4,510
	Drainage	G. O. No. 665-XI—D., dated 3rd March 1909	1,25,000	4 „	98,368	...		...	3,162
	Ditto	G. O. Nos. 3758-XI—D., dated 2nd December 1909, and 2480-XI—D, dated 16th July 1910	3,40,000	4 „	2,80,340	...		...	8,106
	Rebuilding houses.	G. O. No. 709-XI—345-E., dated 15th February 1917	50,000	5 „	45,270	...		...	2,423
	Drainage	G. O. No. 1640-XI—D., dated 18th May 1911	1,13,000	4 „	80,643	...		...	4,890
	Miscellaneous	G. O. No. 1348-XI—43, dated 16th April 1914	50,000	4 „	41,923	...		...	1,921
	Water-works	G. O. No. 3187-XI—43-E., dated 16th September 1913	1,00,000	4 „	81,866	...		...	3,920
	Completion of the first portion of the Jaganli village Scheme.	G. O. No. 790-XI—261, dated 15th April 1918	45,000	5 „	44,401	...		45,000	599
	Advances for building houses.	G. O. No. 2289-XI—345-E., dated 30th November 1915.	50,000	4½ „	42,478	...		..	2,620
	Carriage of sullage, etc.	G. O. No. 1475-XI—261E., dated 31st March 1917	1,00,000	5 „	95,431	...	16,78,390	...	3,083
Meerut do.	Water-works	G. O. No. 2213-XI—527-A., dated 17th August 1895	7,50,000	4 „	2,77,308	...	2,77,308	...	31,120
		Carried over			81,33,074	10,00,000	91,33,074	1,23,117	9,12,324

STATEMENT SHOWING THE INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH —*concld.*		Brought forward .	Rs.		Rs. 81,33,074	Rs. 10,00,000	Rs. 91,33,074	Rs. 1,23,117	Rs. 9,12,324
Mirzapore Municipality.	Drainage .	G. O. No. 3896-XI—376-D., dated 4th November 1904 .	1,15,000	4 p. c.	47,700	...		...	6,311
	Ditto .	G. O. No. 34-XI—376-D., dated 6th January 1906 .	85,000	4 „	39,933	...		...	4,482
	Ditto .	G. O. No. 653-XI—376-D., dated 7th March 1907 .	65,000	4 „	32,227	...		...	3,365
	Water-works .	G. O. No. 795-XI—906-D., dated 14th March 1910 .	2,98,000	4 „	2,37,956	...		...	11,912
	Meters and do.	G. O. No. 533-XI—343-E., dated 22nd March 1916 .	10,000	4 „	7,401	...	3,65,217	...	901
Moradabad do.	Drainage .	G. O. Nos. 88-XI—550-D., dated 9th January 1908, and 1293-XI—550-D., dated 16th April 1910 .	4,82,000	4 „	3,32,960	...	3,32,960	...	21,307
Muthra do.	Water-supply scheme.	G. O. No. 2137-XI—D., dated 10th November 1915 .	1,50,000	4 „	1,34,335	...	1,34,335	..	5,429
Mussoorie do.	Water-works .	G. O. No. 2064—X-2, dated 16th April 1895 .	10,000	4½ „	3,676	...		...	430
	Ditto .	G. O. No. 1442-XI—2, dated 28th March 1894 .	36,000	4½ „	10,775	...		...	1,657
	Sewerage Project.	G. O. No. 591-XI—75-B., dated 19th March 1896 .	40,000	4 „	12,059	...		...	1,762
	Ditto .	G. O. No. 1297-XI—75-B., dated 9th May 1898 .	...	...	...	...		...	...
	Ditto .	G. O. No. 1780-XI—654-B., dated 25th July 1899 .	11,000	4 „	761	...		...	749
	Water-supply and Lighting.	G. O. No. 2909-XI—681-1905, dated 19th October 1905 .	7,30,000	4 „	5,55,224	...		...	19,215
	Drainage .	G. O. No. 3228-XI—248-1906, dated 17th October 1906 .	40,000	4 „	...	...		...	227
	Electric light Installation.	G. O. No. 600-XI—690-D., dated 4th March 1911 .	23,000	4 „	7,864	...		...	2,425
	Ditto .	G. O. No. 709 XI—690-D., dated 28th February 1912 .	8,000	4 „	3,581	...		...	811
	Water-supply and Lighting.	G. O. No. 3784-XI—674-D., dated 3rd November 1908 .	2,42,000	4 „	1,90,417	...		...	6,125
	Electric installation in houses, etc.	G. O. No. 3384-XI—674-D., dated 3rd November 1909 .	50,000	4 „	5,908	...		...	5,700
	Water-works .	G. O. No. 954-XI—690-D., dated 24th March 1910 .	30,000	4 „	6,975	...		...	3,287
	Hydro-electric scheme.	G. O. No. 960-XI—674-D., dated 24th March 1910 .	44,000	4 „	29,331	...		...	2,214
	Hydro-Electric Water-supply scheme.	G. O. No. 746-XI—674-D, dated 4th March 1912 .	35,000	4 „	27,203	...		...	1,431
	Ditto .	G. O. 1062-XI—674 D., dated 23rd March 1912 .	7,000	4 „	5,440	...		...	286
	Remodelling low tension lines of Hydro-Electric scheme.	G. P. No. 3556-XI—674D., dated 23rd September 1912.	70,000	4 „	54,393	...		...	2,863
	Electric light.	G. O. No. 1201-XI—690D, dated 3rd April 1914 .	18,000	4 „	11,631	...		...	1,687
	Electric scheme	G. O. No. 4409-XI—189-E., dated 6th December 1913 .	74,000	4 „	63,445	...		...	2,796
	Electric light connection.	G. O. No. 718-XI—690D., dated 25th February 1913 .	30,000	4 „	16,462	...		...	2,924
	Ditto .	G. O. No. 1984-XI—690-D., dated 10th July 1916 .	10,000	5 „	8,368	...		...	835
	House wiring and water connections.	G. O. No. 1388-XI—690-D., dated 15th July 1915 .	16,000	4 „	11,836	...		...	1,443
	Electric scheme	G. O. No. 1675-XI—189—E., dated 22nd May 1914 and 2448-XI—189—E., dated 20th September 1918.	2,25,641	4 „	2,21,123	...	...	2,25,641	4,518
	House connection with electric system.	Ditto ditto .	55,464	4 „	48,435	...	...	55,464	7,029
	Ditto .	Ditto ditto .	63,906	4 „	63,906	...	13,58,813	63,906	...
Nagina (Bijnor) do.	Drainage .	G. O. No. 787-XI—329-1906, dated 15th March 1907 .	40,000	4 „	20,907	...	20,907	...	2,015
Naini Tal do.	Water-works .	G. O. No. 1377-XI—525-B., dated 29th May 1900	4,00,000	4 „	2,10,426	...		...	7,155
	Miscellaneous Purposes.	G. O. No. 842-XI—200-D., dated 19th March 1906 .	75,000	4 „	15,062	...	2,25,488	...	1,693
		Carried over .			1,05,70,794	10,00,000	1,15,70,794	4,68,128	10,47,308

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	Rs.		Rs. 1,05,70,794	Rs. 10,00,000	Rs. 1,15,70,794	Rs. 4,68,128	Rs. 10,47,308
Pilibhit Municipality.	Town Hall and Compensation for land.	G. O. No. 2126-XI—227-E., dated 4th August 1914	36,500	4 p. c.	21,850	...	21,850	...	8,484
Ujhani do. (Budaon).	Drainage	G. O. No. 3313-XI—558-D., dated 1st November 1907	4,000	4 „	585	...	...	...	376
	Construction of Markets, etc.	G. O. No. 1236-XI—181-E, dated 3rd April 1913	27,000	4 „	13,504	...	14,089	...	2,681
Shahjahanpur District Board.	Construction of a bridge	G. O. No. 170-IX—53, dated 8th March 1913, and No. 231-IX—53, dated 7th April 1913	1,20,000	4 „	65,860	...		...	11,693
	Do. of a bridge	G. O. No. 175-IX—53, dated 18th February 1914 and 438-IX—53, dated 13th April 1914.	1,00,000	4 „	85,739	...	1,51,599	...	3,778
Farrukhabad District Board.	Do. of a bridge	G. O. No. 519-IX—116, dated 28th July 1913, and 248-IX—116, dated 10th March 1914	44,000	4 „	26,342	...		...	4,678
Do.	Construction of a new hospital building.	G. O. No. 183-XI—120, dated 28th March 1917	40,000	4½ „	...	40,000	66,342	...	...
Mirzapur do.	Miscellaneous	G. O. No. 457-IX—49, dated 27th June 1913	58,000	4 „	28,934	...	28,934	...	5,767
		TOTAL UNITED PROVINCES OF AGRA AND OUDH			1,08,13,608	10,40,000	1,18,53,608	4,68,128	10,79,765
PUNJAB.									
Amritsar Municipality.	Water-works	G. I. F. D. No. 272, dated 5th June 1902	12,00,000	4 p. c.	5,45,195	...	...	...	45,758
	Renewal of conservancy tram line.	G. I. F. D., B. & C. No. 176, dated 27th March 1914	38,000	4 „	22,167	...	...	...	3,166
	City Electrification scheme.	G. I. F. D. No. 56, dated 27th January 1915	4,50,000	4 „	3,85,827	...	9,53,189	...	16,999
Dalhousie do.	Water supply scheme.	G. P. B. & C. No. 616, dated 11th October 1915	10,600	4 „	9,489	...	9,489	...	385
Dharamsala do.	Water-works	G. P. No. 594, dated 22nd December 1903	15,000	4 „	5,624	...	5,624	...	815
Hazro do.	Intermural Drainage.	G. P. B. & C. No. 466, dated 30th August 1912	8,000	5 „	...	...	...	...	3,223
Hushiarpur do.	Extension of bund.	G. P. B. & C. No. 336, dated 5th May 1913	25,000	4½ „	5,000	...	5,000	...	4,000
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549-A, and 638-A, dated 28th January 1882 and 6th February 1903, respectively	17,75,000	4 „	2,45,577	...		...	81,901
	Conservancy Tramways.	G. P. No. 462, dated 30th September 1899	5,00,000	5 „	...	36,000	...	...	41,000
	Paving of Streets and Lanes.	G. P. No. 160, dated 19th March 1914	1,00,000	4 „	...	...	2,81,577	...	22,714
Ludhiana do.	Water-works	G. P. Notification No. 1-13, dated May 1907 G. P. No. 261, dated 20th April 1907	2,00,000	4½ „	...	1,12,372	1,12,372	...	10,101
Murree do.	Re-alignment and reconstruction.	Dy. No. 335, dated 11th May 1916	36,000	4 „	29,880	...	...	...	3,120
	Water-works	G. P. B. & C. No. 56, dated 25th January 1917	1,00,000	4 „	38,837	...	...	...	4,066
	Re-alignment and reconstruction of Roads.	G. P. B. & C. No. 19872, dated 1st November 1917	10,000	6 „	9,241	...	77,958	...	759
Multan do.	Drainage scheme.	G. P. No. 240, dated 6th May 1905	1,20,000	5 „	...	55,185	55,185	...	6,593
Rewari do.	Water-works	G. P. B. & C. No. 322, dated 12th May 1915	1,00,000	4 „	89,512	...	89,512	...	3,634
Simla do.	Water-works Sewage Scheme.	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 „	94,045	...	...	...	49,655
	Do.	G. P. No. 14598, dated 20th October 1898	3,00,000	4 „	33,487	...	...	...	19,937
	Extension of do.	G. I. H. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,33,755	...	...	...	14,966
	Do. Hydro-Electric Scheme.	G. P. F. D. No. 1646, dated 17th July 1914	2,75,000	4 „	2,46,173	...	...	...	9,988
		Carried over			7,07,460 13,36,349	2,03,557	15,89,906	...	3,42,810

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
PUNJAB—*contd.*			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			13,86,349 7,07,460	2,03,557	15,89,906	...	3,42,810
	Improvement scheme.	G. P. F. D. No. 2066-S. B., dated 3rd August 1914	1,46,797	4 p. c.	1,16,913	...	...	...	5,890
	Extension of electricity to the Benelal Estate.	G. P. B. & C. No. 866, dated 10th January 1919.	40,000	6 „	40,000	...	8,24,373	40,000	...
Sargodha Municipality	Water supply	G. P. B. & C. No. 334, dated 11th May 1916	70,000	4 „	59,827	...	59,827	...	4,851
Umballa do.	Drainage scheme.	G. I. F. D. No. 6465-A, dated 21st December 1901	70,000	4 „	47,047	...	47,047	...	2,083
Sialkot do.	Water supply	G. I. F. D. No. 257, dated 7th April 1913	2,50,000	4 „	2,32,707	...	2,32,707	...	8,738
Shahpur (Bhera) do.	Extramural Drainage.	G. I. F. D. No. 144, dated 19th February 1915	20,000	4½ „	14,467	...	14,467	...	1,476
Jullunder do.	Drainage Scheme.	G. P. No. 20402-F., dated 6th November 1917	2,00,000	6 „	1,91,407	...	1,91,407	...	8,593
		TOTAL PUNJAB			27,96,177	2,03,557	29,99,734	40,000	3,74,441
BURMA.									
Akyab Municipality.	Scavenging scheme.	L. G. M. D. No. 132-5T.-2, dated 6th September 1905	3,00,000	4 p. c.	1,64,388	...	...	...	14,909
	For the Extension of Water-supply scheme.	L. G. M. Deptt. No. 103-5T.-6, dated 3rd February 1909	30,000	4 „	17,904	...	...	...	1,434
	Completion of Water-works.	L. G. Municipal Department No. 753-5T.-6, dated 19th January 1911	97,000	4 „	67,068	...	2,49,360	...	4,280
Allaungyo do.	For surface drainage and conservancy improvement.	L. G. M. Dept. No. 1282-9 T.-3, dated 26th December 1908	10,000	4 p. c.	4,713	...	4,713	...	684
Insein do.	For Sanitary Town planning.	L. G. M. Dept. No. 1011—3T.—1, dated 23rd February 1911	24,000	4 „	16,573	...	16,573	...	1,061
Henzada do.	For improving roads and constructing new roads to the railway station.	L. G. M. Dept. No. 74-4T.-2, dated 2nd April 1903	30,000	4 „	...	...	...	...	2,591
	Improvement of conservancy.	L. G. M. Dept. No. 127-4T.-1, dated 6th January 1908	80,000	4 „	43,761	...	...	...	3,981
	Acquisition of land for house sites and Bazar.	L. G. M. Dept. No. 120-4-T.-4, dated 3rd March 1911	10,000	4 „	2,323	...	46,084	...	1,098
Kyaiklat do.	For conservancy scheme.	L. G. M. Dept. No. 929—4T. 6, dated 21st January 1910	80,000	4 „	55,245	...	...	...	3,536
	Water-supply scheme.	L. G. M. Dept. No. 46—4T.-10, dated 4th March 1912	10,000	4 „	7,345	...	62,590	...	425
Letpadan do.	Construction of a new Municipal Office and re-modelling Bazar buildings.	L. G. M. Dept. No. 231-3T.-14, dated 6th March 1912	20,000	4 „	6,851	...	6,851	...	2,109
Mandalay do.	Construction of bazar.	L. G. M. Dept. No. 804—7T.-5, dated 29th September 1902	7,23,000	5 „	...	7,23,000	...	...	...
	For carrying out conservancy scheme.	L. G. M. Dept., No. 501—7T.-9, dated 11th August 1905	80,000	5 „	...	80,000	8,03,000	...	...
Mergui do.	Construction of a new hospital.	L. G. M. Dept. No. 522-6T.-13, dated 28th October 1908	10,000	4 „	5,968	...	...	...	478
	Do.	L. G. M. No. 276—6T.-2D., dated 8th March 1915	8,000	4 „	6,303	...	12,271	...	449
Moulmein do.	Street lighting	L. G. M. Dept. No. 1178-6T., dated 31st August 1898	80,000	5½ „	...	80,000	...	...	...
	Water-works	L. G. M. Dept. No. 872-6-F.-1, dated 22nd May 1901	9,36,000	5 „	...	9,36,000	...	...	...
	Water-works improvement.	L. G. M. Dept. No. 687-6-T.-4, dated 18th December 1906	1,00,000	4 „	49,533	...	10,65,533	...	5,171
		Carried over			4,47,975	18,19,000	22,66,975	...	42,206

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			4,47,975	18,19,000	22,66,975	...	42,205
BURMA—*contd.*									
Myaungmya Municipality.	Building, bazars and replacing latrines.	L. G. M. Dept. No. 687-19-4-T., dated 21st September 1901	45,000	4 p. c.	12,047	...	12,047	...	2,727
Myanaung do.	Sanitary Improvement.	L. G. M. Dept. No. 339-4T.-8, dated 11th July 1907	25,000	4 „	4,075	...	4,075	...	924
Pakokku do.	For construction and repairs of wells and bazar buildings, etc.	L. G. M. Dept. No. 290-9T.-6, dated 7th March 1907	25,000	4 „	12,385	...	12,385	...	1,292
Pegu do.	Construction of a new Bazar.	L. G. M. Dept. No. 33—3T.-12, dated 2nd March 1912	33,000	4 „	21,271	...	...	...	1,400
	Completion of the Market	L. G. No. 239 M.—3T.-9, dated 30th November 1914	32,000	„	27,447	...	51,718	...	1,205
Prome do.	Water-supply and drainage.	L. G. M. Dept. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	40,114	...	40,114	...	9,089
Rangoon do.	Public Works	L. G. No. 184-2 T.-33, dated 3rd July 1902	4,33,000	4½ „	...	4,33,000		...	...
	Ditto	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work.	L. G. No. 23-2T.-33, dated 1st September 1902	6,00,000	4½ „	...	6,00,000		...	...
	Ditto	L. G. No. 11 4-2-T.-61, dated 25th August 1910	15,00,000	4 „	...	15,00,000		...	...
	High pressure Water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	1,50,000		...	...
	Works connected with high-level Water-supply.	L. G. No. 812-2F.-21, dated 30th August 1893	7,10,000	5 „	...	2,40,000		...	...
	Public Works	L. G. No. 396-2T.-33, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		...	...
	Water-works	L. G. No. 362-2T.-50, dated 10th November 1904	9,22,500	4½ „	...	9,22,500		...	...
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1905	3,00,000	4½ „	...	3,00,000		...	...
	Drainage Scheme.	G. I. F. D. No. 4104, dated 9th August 1889, C. C. Genl. Deptt. No 409-17 R. M., dated 19th July 1887	4,00,000	5½ „	..	2,00,000		...	...
	Ditto	L. G. No. 896-2 T.-36, dated 25th August 1900	23,00,000	5½ „	...	6,90,000		...	57,500
	Ditto	L. G. No. 418-2 T.-54, dated 16th November 1918	7,35,000	4½ „	...	7,35,000		...	...
	Public Works	L. G. No. 896-2 T.-36, dated 25th August 1900	3,00,000	4½ „	...	3,00,000		...	...
	Ditto	Ditto	4,23,000	4½ „	...	4,23,000		...	...
	Ditto	L. G. No. 958-2 T.-36, dated 23rd July 1901	3,74,000	4½ „	...	3,74,000		...	...
	Ditto	L. G. No. 678-2 T.-50, dated 23rd September 1904; L. G. No. 765-2 T.-50, dated 27th October 1904; L. G. No. 974-2 T.-50, dated 31st January 1905	5,00,000	4½ „	...	5,00,000		...	...
	Reclamation Work.	L. G's. telegram No. 76-C., dated 5th November 1908	1,98,000	4½ „	...	1,98,000		...	...
	Hlawga Waterworks.	L. G. Nos. 303-2 T.-54, dated 9th September 1905, and 433-2 T.-54, dated 23rd October 1905	27,50,000	4 „	...	27,50,000		...	...
	Public Works.	L. G. No. 56-2 T.-34, dated 1st March 1906	1,66,000	4½ „	...	1,66,000		...	...
	Ditto	L. G. No. 386-2 T.-65, dated 9th August 1906	3,94,000	4 „	...	3,94,000		...	...
	Water-works	L. G. Tele. No. 226-C., dated 27th July 1908	5,20,000	4 „	...	5,20,000		...	...
	Ditto	Ditto	7,23,000	4 „	...	7,23,000		...	...
	Public Works.	L. G. No. 16-2 T.-49, dated 2nd September 1907	4,21,000	4 „	...	4,21,000		...	...
	Ditto	L. G. No. 767-2-T.-77, dated 20th September 1910	6,94,000	4 „	...	6,94,000		...	...
	Ditto	L. G. No. 817M.-2T.-51, dated 5th October 1911	5,70,000	4 „	...	5,70,000		...	...
	Water-works	L. G. No. 817 M.-2 T.-51, dated 5th October 1911	1,42,000	4 „	...	1,42,000		...	...
			99,000	4 „	...	99,000		...	...
		Carried over			5,68,314	1,68,44,500 / 18,19,000	23,87,314	...	1,16,343

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			5,68,314	18,19,000	23,87,314	...	1,16,343
BURMA—*contd.*						1,68,44,500			
	Drainage	L. G. No. 817M.-2 T.-51, dated 5th October 1911	2,72,500	4 p. c.	...	2,72,500		...	...
	Public Works	L. G. No. 2224-M.-2 T.-78, dated 19th November 1912	1,55,000	4 „	...	1,55,000		...	...
	Ditto	Ditto	5,66,000	4 „	...	5,66,000		...	...
	Reclamation Work.	L. G. No. 421-2 T.-50 dated 12th November 1904	2,00,000	4½ „	...	2,00,000		...	...
	Drainage	L. G. No. 2224-M., dated 19th November 1912	70,000	4 „	...	70,000		—	...
	Reclamation Work.	L. G. No. 23-2-T.-33, dated 1st September 1912	5,00,000	4½ „	...	5,00,000		...	...
	Ditto	Ditto	5,00,000	4½ „	...	5,00,000	1,91,08,000	...	...
Shwebo Municipality.	Improvement in Municipal Bazar.	L. G. M. Dept. No. 293-8T.-3, dated 7th February 1908	30,000	4 „	17,903	...	17,903	...	1,434
Tavoy do.	Construction of a new hospital	L. G. M. Deptt., No. 170—6-T.-2, dated 6th January 1909	14,500	4 „	8,651	...	8,651	...	693
Thayetmyo do.	Improvement to hospital bazar and roads.	L. G. M. Dept., No. 658—9-T.-5, dated 22nd January 1907	20,000	4 „	9,900	...	9,900	...	1,037
Thaton do.	Improvement of Water supply.	L. G. M. Dept., No. 791—6T.-10, dated 18th August 1906	7,000	...	2,180	...	2,180	...	494
Toungoo do.	Conservancy transport arrangements.	L. G. M. Deptt., No. 1214—6-T.-56, dated 24th December 1908	20,000	4 „	...	...	...	...	2,371
	Improvement of conservancy scheme.	L. G. M. Deptt., No. 125—6-T.-3, dated 6th January 1908	10,000	4 „	5,470	...	...	...	497
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 562—6-T-15, dated 19th May 1909	10,000	4 „	6,442	...	...	...	460
	Extension and improvement of municipal market.	L. G. M. Deptt., No. 41—6-T.-2, dated 4th March 1912							
	To build a new hospital.	L. G. No. 717—6-T.-24, dated 18th September 1914	70,000	4 „	60,018	...	71,930	...	2,644
Moulmein Port Fund.	Construction of a new buoy vessel.	G. I. F. D. No. 4370-A., dated 25th July 1908	2,00,000	4 „	45,767	...	45,767	...	6,635
Rangoon Port Trust.	Acquisition of land.	G. I. Tele. No. 5037-A., dated 8th September 1905	49,00,000	4 „	...	41,61,000	...	...	...
	New Port Works Scheme.	G. I. Tele. No. 5334-A., dated 20th September 1906	40,00,000	4 „	...	40,00,000	...	...	...
		Ditto.	...	...	...	...	...	...	...
		G. I. Tele. No. 5285, dated 8th September 1905	7,00,000	4 „	...	3,00,000	...	...	...
	Construction of certain works and improvements to Port Trusts.	G. I. Tele. No. 6344-A., dated 4th December 1902	30,00,000	4½ „	...	30,00,000	...	...	...
		Do. do.	10,00,000	4 „	...	10,00,000	...	...	...
	Acquisition of land and construction of jetties.	L. G. M. and Com. Deptt. Notification No. 32, dated 29th August 1907 and 792-1-P.-52, dated 24th August 1907	7,51,000	4 „	...	7,51,000	...	...	...
	Construction of certain works and improvements.	Marine and Com. Deptt. Endorsement Nos. 30, dated 26th August 1909, and 1169-1-P.-62, dated 26th August 1909	32,00,000	4 „	...	32,00,000	...	...	...
	New Port Works and River Training.	Marine and Com. Deptt. Notification No. 22, dated 29th May 1908, and Endt. No. 283-1-P—28, dated 8th June 1908	75,00,000	4 „	...	75,00,000	...	...	...
	River Training Works.	L. G. Endt. No. 104—1-P-65, dated 5th October 1910, and Notn. No. 28, dated 27th September 1910	6,00,000	4 „	...	6,00,000	...	...	...
	Ditto	L. G. Endt. No. 356—1P.—42, dated 23rd August 1911 and Notn. No. 28, dated 16th August 1911	9,50,000	4 „	...	9,50,000	...	...	...
	Ditto	L. G. M. and Com. Deptt. No. 26, dated 24th July 1912	9,00,000	4 „	...	9,00,000	...	...	...
		Carried over			7,24,645	2,63,62,000 2,09,27,000	2,16,51,645	...	1,32,608

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BURMA—contd.		Brought forward			7,24,645	2,09,27,000	2,16,51,645	...	1,32,608
						2,63,62,000			
	Construction of certain Works and Improvement.	L. G. M. and Com. Deptt. Notification No. 33, dated 4th August 1913	36,00,000	4 p. c	...	35,00,000	...	...	...
							2,98,62,000		
Tavoy Port Fund.	River Surveying and erection of a side gauge, etc.	G. I. F. D. No. 6120-A., dated 26th October 1908	7,000	4 „	...	...	...	...	826
	Construction of Jetties.	L. G. Tele. No. 12-C., dated 28th March 1914, superseded by No. 38515 P-3, dated 17th October 1914	65,000	4 „	51,211	...	...	...	13,789
	Resurvey and improvement of Tavoy river.	L. G. Com. Deptt. No. 819—2-P.-20, dated 17th August 1909	5,000	4 „	592	...	51,803	...	570
		TOTAL BURMA			7,76,448	5,07,89,000	5,15,65,448	...	1,47,793
BIHAR AND ORISSA.									
Arrah Municipality.	Construction of a Municipal Market.	B. G. No. 1434-2 M., dated 16th December 1913	20,000	4 p. c.	10,987	...		...	1,948
	Water-works	B. and O. No. 171-T. M., dated 24th May 1893	1,00,000	4 „	28,156	...	39,143	...	4,493
Bhagalpur do.	Extension of Water works.	B. G. No. 1092-M., dated 13th December 1907	85,500	4 „	46,858	...		...	4,249
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 „	1,10,897	...		...	12,450
	Construction of office building.	B. G. No. 1944-M., dated 18th December 1908	22,000	4 „	13,150	...		...	1,051
	Purchasing a low service pump, etc.	B. G. No. 749-M., dated 5th June 1909	10,000	4 „	6,219	...	1,77,124	...	468
Gaya do.	Drainage and Water-works Scheme.	B. and O. M. D. No. 2368-M., dated 7th March 1913	1,00,000	4 „	77,795	...	77,795	...	4,077
Giridih do.	Acquiring buildings and lands for the Municipality.	B. G. No. 313-T.M., dated 28th May 1909	1,300	4 „	...	...	...	...	229
Hazaribagh do.	Drainage Scheme.	B. & O. G., No. 14687-M., dated 22nd December 1913	20,000	4 „	16,374	...	16,374	...	784
Jamalpur do.	Construction of a Dhobi-khana.	B. G. No. 61-T. M., dated 19th April 1911	...	...	...	...		...	...
	Construction of a Market.	G. B. M. D. No. 525-M., dated 9th March 1912	10,000	4 „	3,958	...	3,958	...	1,034
Monghyr do.	Cost of a steam-roller.	B. G. No. 190-M., dated 29th January 1912	6,500	4 „	2,227	...		...	685
	Water-works	B. G. No. 659-M., dated 25th March 1912	5,000	4 „	3,678	...		...	212
	Drainage	B. G. No. 949-T. M., dated 4th October 1911	67,000	4 „	49,281	...	55,186	...	2,842
Motihari do.	Drainage schemes.	B. and O. No. 3571-M., dated 17th March 1916	8,217	4 „	7,359	...	7,359	...	297
Mozufferpore do.	Construction of a septic tank.	B. G. No. 1073-M., dated 7th March 1903	60,000	4½ „	19,081	...		...	2,714
	Water Works.	B. and O. No. 3855-M., dated 22nd March 1916	79,000	4 „	72,194	...	91,275	...	2,804
Patna do.	Drainage	B. G. No. 19-T. M., dated 29th April 1893	3,18,000	4½ „	93,687	...		...	14,706
	Flushing the Municipal drains.	B. G. No. 2717-M., dated 10th August 1900	50,000	4 „	4,428	...		...	2,810
	Accurate Survey of Municipal roads.	B. O. M. D. No. 2642-M., dated 13th March 1913	6,000	4 „	...	...	98,115	...	1,101
		Carried over			5,66,329	...	5,66,329	...	58,954

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA—*contd.*		Brought forward			5,66,329	...	5,66,329	...	58,954
Puri Municipality.	Drainage scheme.	B. G. No. 909-M., dated 13th November 1907 .	50,000	4 p. c.	27,403	...	27,403	...	2,485
Purnea do.	Improvement of roads and methar sheds.	G. B. M. D. No. 1018-T. M., dated 11th October 1910 and B. G. No. 233-T. M., dated 12th May 1911 . . .	15,000	4 „	10,371	...	10,371	...	662
Ranchi do.	Improvement of market.	B. & O. No. 523-M., L. S. G., dated 15th January 1913 .	15,000	4 „	7,488	...		...	1,490
	Construction of a beef market.	B. & O. No. 1885-M., dated 12th February 1915 . .	5,000	4 „	3,915	...	11,403	...	281
Shahebgunj do.	Drainage Scheme.	B. & O. No. 327-M., dated 25th May 1912 .	35,000	4 „	26,494	...	26,494	...	1,455
Champaran District Board.	Repair of roads damaged by floods.	B. G. No. 309-L. S. G., dated 17th February 1907	50,000	4 „	12,506	...	12,506	...	3,819
Jharia Mines Boards.	Construction of buildings.	B. & O. No. 4276-M., dated 26th March 1915 . .	40,000	4 „	25,870	...	25,870	...	3,745
Jharia Water board.	Supply of water to coal fields.	B. & O. No. 2876-M., dated 3rd March 1916 . .	29,37,000	4 „	8,00,000	...	8,00,000	...	...
Gaya Lodging House Committee.	Drainage and Water Works	B. & O. M. D. No. 4259-M., dated 28th April 1913 .	1,00,000	4 „	83,851	...	83,851	...	3,841
Deoghur Lodging House Fund.	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796-S., dated 25th March 1904 . . .	4,000	4 „	1,313	...		...	233
	Construction of a pilgrim shed.	B. G. No. 546-S., dated 20th March 1907 . . .	8,000	4 „	3,971	...	5,284	...	414
Ranchi District Board	Improving Lohardaga Gagra Road and construction of a Bungalow.	B. G. No. 81-T.M., dated 6th January 1915 . .	50,000	4 „	42,797	...	42,797	...	1,887
Manbhoom District Board.	Construction of a bridge over the Kasai River.	B. & O. No. 4184-M., dated 27th March 1916 . .	1,00,000	4 „	78,582	...	78,582	...	8,822
Muzaffarpur do.	Construction of a bridge over Little Gunduck.	B. G. No. 1187-T. M., dated 20th June 1906 . .	60,000	4 „	29,781	...		...	3,102
	Cost of replacing bridges damaged by floods.	B. G. No. 738-T. M., dated 6th July 1907 . . .	1,25,000	4 „	68,505	...		...	6,212
	Providing extra waterways on the Sitamarhi road.	B. & O. No. 6162-M., dated 26th November 1914 .	1,50,000	4 „	1,19,781	...	2,18,067	...	5,995
		TOTAL BIHAR AND ORISSA .			19,08,957	...	19,08,957	...	1,03,427
CENTRAL PROVINCES AND BERAR.									
Akola Municipality.	Water-works	G. I. F. D. Nos. 692—VII-57—8, dated 11th June 1914 and 392—VII-26—3, dated 5th April 1916 . .	2,60,000	4 p. c.	2,60,000	...	2,60,000	...	...
Amraoti camp do.	Improvement of water supply.	Secretariat letter No. 207—VII-24—1, dated 12th March 1912 . . .	12,500	4 „	4,251	...	4,251	...	1,321
Arvi do.	Construction of a Market.	Secretariat letter No. 841—VII-24—6, dated 6th August 1910 . . .	15,000	4 „	3,493	...		...	1,645
	Water-works .	Secretariat letter No. 679—VII-60—1, dated 11th June 1914	1,60,000	4 „	1,46,682	...	1,50,175	...	13,318
Burhanpur do.	Improvement of Water-works.	C. C. No. 359—VII—24—1, dated 22nd March 1909 .	30,000	4 „	18,656	...	18,656	...	1,405
Bhandara do.	Construction of Water-works .	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899 . . .	35,000	4 „	...	...	...	...	1,781
		Carried over .			4,33,082	...	4,33,082	...	19,470

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			4,33,082	...	4,33,082	...	19,470
CENTRAL PROVINCES AND BERAR—*contd.*									
Buldana Municipality.	Water-works	Secretariat No. 782-VII-57—11, dated 2nd July 1914	10,000	4 p. c.	8,522	...	8,522		537
Chhindwara do.	For Town extension.	Secretariat No. 56—VII—60—3, dated 21st January 1914.	30,000	4 „	3,223	...	3,223		1,075
Damoh do.	Water-works Scheme.	Secretariat No. 156—VII-57—5, dated 9th February 1915	1,75,000	4 „	1,59,070	...	...	...	6,244
	For water supply.	503—F. VII, dated 19th October 1917.	19,400	6 „	18,878	...	1,77,948	...	522
Drug Notified area.	For constructing certain buildings in the Ganj.	C. C. No. 63—VII-24—16, dated 26th January 1910	6,500	4½ „	1,444	...	1,444	...	724
Harda Municipality.	Extension of water-works.	C. C. No. 41—VII-38—12, dated 17th January 1910	95,000	4 „	63,503	...	...	...	4,277
	Drainage Scheme.	Secretariat No. 753—VII-57—10, dated 26th June 1914	1,00,000	4 „	91,384	...	1,54,887	...	3,549
Jubbulpore do.	Extension of water-works.	C. C. Municipal No. 359—VII-32—12, dated 21st March 1907	3,00,000	4 „	1,48,877	...	...	...	15,512
	For acquisition of land for extension of city and Civil station.	C. C. No. 46—VII-24—10, dated 20th January 1910	1,70,000	4 „	91,379	...	...	...	8,517
	For making improvement in City and Civil Station.	Secretariat No. 138—VII—60—2, dated 7th February 1914	50,000	4 „	40,753	...	2,81,009	...	1,966
Khandwa do.	Construction of Moghat Water-works.	C. C. No. 919, dated 13th February 1895 / C. C. No. 5923, dated 13th August 1896	3,60,000	4 „	73,115	...	73,115	...	19,404
Nagpore do.	Consolidated Loan for road improvement, etc.	Government of India, F. D., No. 5213, dated 24th August 1911	...	...	...	...	...	...	...
	For Gorewara Tank Project	C. C. No. 116 VII-31—31, dated 26th January 1909	7,50,000	4 „	5,51,611	...	...	...	31,827
	For improvement of markets.	Secretariat letter No. 914—24—5, dated 11th December 1906	1,00,000	4 „	20,315	...	...	...	9,593
	For drainage scheme.	G. I. F. D. End. No. 3922-A., dated 26th July 1910, and Secretariat No. 188—VII-23—10, dated 25th August 1911	8,00,000	4 „	7,50,000	...	...	...	...
	Construction of Grain Market.	Secretariat No. 635-II, dated 17th March 1913	50,000	4 „	22,387	...	...	...	5,059
	Extension of Fruit Market.	Secretariat No. 30 VII—57—23, dated 11th January 1915	20,000	4 „	12,935	...	...	...	1,873
	Improvement of roads and provision for range.	Secretariat No. 836 VII—23—10, dated 25th August 1916	1,67,955	4 „	1,10,659	...	...	...	7,628
	Repairs to Ambaghari Dam.	Secretariat No. 147-E—VIII, dated 25th February 1919	62,500	6 „	62,500	...	15,30,407	62,500	...
Pandhurna do.	For relieving congestion in the town.	Secretariat No. 1507—VII—60—1, dated 13th December 1913	5,000	4 „	4,091	...	4,091	...	196
		Carried over			26,67,728	...	26,67,728	62,500	1,37,983

STATEMENT showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1919—*contd.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1919. To Government.	To the Public.	Total.	Transactions during 1918-19. Borrowed	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward			26,67,728	...	26,67,728	62,500	1,37,983
CENTRAL PROVINCES AND BERAR—*contd.*									
Raipur Municipality.	For extension of Gole bazar Market.	Secretariat No. 456—VII-24—34, dated 28th April 1910, and No. 246—VII-24—84, dated 10th March 1910	20,000	4 p. c.	3,516	...	...	...	2,238
	For construction of shops on the site of the old market.	Secretariat No. 146—VII-24—8, dated 15th February 1912	20,000	4 „	6,851	...	10,367	...	2,109
Sansor do.	For Town Improvement.	Secretariat No. 209—VII-60—3, dated 21st February 1914	5,000	4 „	3,648	...	3,648	...	292
Saoner do	Construction of School building and cotton market.	Secretariat letter No. 842—VII-24—15, dated 29th August 1911	4,000	4 „	570	...	570	...	550
Seoni do. (Chapra)	Improvement of Water-works.	Secretariat No. 564—VII-24—7, dated 8th June 1910	27,000	4 „	18,652	...	18,652	...	1,192
Wardha do.	Construction of Fraser Water-works.	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th February 1897, and Secretariat Endt. No. 129, dated 10th January 1898	90,000	4 „	40,583	...	...	...	3,451
	Construction of markets.	Secretariat letter No. 190—VII-24—11, dated 15th February 1909	30,000	4 „	1,799	...	...	...	3,492
	Do.	Secretariat No. 783—VII-31—4, dated 21st June 1913	10,000	4 „	4,991	...	...	...	994
	Construction of Surface Drainage scheme.	Secretariat No. 345—VII-24—10, dated 28th March 1913	65,000	4 „	53,177	...	1,00,550	...	2,554
		TOTAL CENTRAL PROVINCES AND BERAR			28,01,515	...	28,01,515	62,500	1,54,855
ASSAM.									
Dhubri Municipality.	Construction of a Bazar building.	C. C.'s letter No. 2330-M., dated 16th April 1913	25,000	4 „	13,722	...	13,722	...	2,436
Gauhati do.	Improvement of Water-works.	C. C.'s letter No. 4825-M., dated 18th July 1913	10,000	4 „	8,181	...	...	...	393
	Construction of Fanshi Bazar Buildings.	C. C.'s letter No. 184-Mpl.-4951-F., dated 5th December 1904	12,270	4 „	...	...	8,181	...	1,257
Silchar do.	Waterworks	C. C.'s letter No. 2024-M., dated 22nd April 1915	30,000	4 „	26,855	...	26,855	...	1,089
Tezpur do.	Waterworks	C. C.'s letter No. 328-M., dated 25th January 1916	33,334	4 „	29,840	...	...	...	1,210
	Providing means of water supply.	C. C.'s letter No. 328-M., dated 25th January 1915	15,000	4 „	8,250	...	38,090	...	750
Sylhet Municipality.	Construction of water works.	Letter No. 5131-M., dated 11th July 1917	90,000	...	88,645	...	88,645	...	1,355
Mangaldai Local Board.	Construction and reconstruction of bridges and roads	C. C.'s letter No. 1705-M., dated 16th March 1917	20,000	5 „	18,760	...	18,760	...	635
North Sylhet Local Board	Ditto	C. C.'s letter No. 394-M., dated 23rd January 1917	10,000	5 „	9,380	...	9,380	...	318
Silchar Local Board.	Ditto	C. C.'s letter No. 990-M., dated 19th February 1917	25,000	5 „	20,925	...	20,925	...	2,087
		TOTAL ASSAM	...	...	2,24,558	...	2,24,558	...	11,530

APPENDIX E.

Finance and Revenue Accounts

OF THE

Government of India

FOR

1918-19.

STATEMENT

OF

Loans raised under the Guarantee of Government

TO END OF

1918-19.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1918-19.

		Amount on 31st March 1919.
		£
LOANS RAISED BY INDIAN STATES, LOCAL AUTHORITIES, AND OTHER PUBLIC BODIES—		4,467,539
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	203,367	
Capital in respect of which guarantee for interest and repayment of Capital has been given	31,945,300	
Debentures raised through Companies for outlay on purchased Railways	26,328,248	58,476,915
TOTAL £		62,944,454

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1918-19.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1919.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			Rs.					Rs.	
BOMBAY.									
INDIAN STATES.									
Kathiawar Agency.									
I.—Jhalawad Prant.									
1. Malik Aldad Khanji, Sadat Khanji of Dasada.	Rajkot State	For Administrative and Maintenance purposes.	8,000	G. O. P. D. No. 5423, dated 21st July 1916.	1916	6 per cent.	Annual instalment of Rs. 1,500	5,811	Principal and interest guaranteed.
2. Khachar Desa Bhoj of Anandpur	Dave Kevalram Manji.	Ditto	6,000	P. A.'s No. 5158, dated 26th December 1899.	1899	6 "	1928-29	4,000	Ditto.
3. Khachar Jethsur Harsur of Anandpur	From private persons	Famine	2,000	Political Agent's No. 2655, dated 6th May 1915.	1898	6 per cent.	Not settled	2,000	Ditto.
Total Jhalawad Prant			16,000					11,811	

II.—Sorath Prant.									
4. Valas Unad Ranning Kanthad and Luxman, heirs of Vala Godad Purja of Jetpur.	Ditto	For Administrative and Maintenance purposes.	30,000	G. I., Foreign Department, No. 4498-T.A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, and P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	5,920	Ditto.
5. Vala Vajsur Punja of Jetpur	Ditto	Maintenance and Administrative purposes.	30,000	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, G. R. P. D. No. 6863, dated 13th October 1903, P. A.'s No. 1636, dated 4th March 1900.	1900	7½ „	1923-24	11,010	Ditto.
6. Kotlla Jaitmal Champraj of Dedan	Ditto	Famine	10,000	P. A.'s No. 1897, dated 5th March 1900.	1900	7½ „	Annual instalment of Rs. 163.	3,460	Ditto.
Total Sorath Prant			70,000					20,390	
III.—Halar Prant.									
7. Jadeja Dolatsing Viraji of Dewalia	From private persons	Famine relief and Administrative purposes.	3,000	P. A.'s No. 2449, dated 24th April 1900.	1900	7½ „	1920-21	1,000	Ditto.
			3,000					1,000	
Carried over			86,000					32,201	

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1918-19—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1919.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*			R					R	
III.—Halar Prant.			86,000					32,201	
Brought forward			3,000					1,000	
8. Virpur State	Morvi State	Repayment of the original Government and guaranteed debts, and Administrative purposes.	2,00,000 54,000 30,000	G. I., Foreign Dept., telegram No. 1742-I. T. A., dated 3rd September 1909, G. R. P. D. No. 6250, dated 20th September 1909, G. I. Foreign Dept., No. 1487-T. A., dated 13th July 1912, G. R. P. D. No. 5604, dated 19th July 1912, and G. R. P. D. No. 3654, dated 17th May 1916.	1909 1912 1916	5 per cent. 5 „ 5 „	1926-27 1926-27 1926-27	2,46,000	Principal and interest guaranteed.
9. Nawanagar State	Gondal State	Construction of Jamnagar Railway.	20,00,000	G. R. P. D. No. 2911, dated 4th May 1895.	1895	5 „	The whole loan is to be repayable after a period of 15 years or from such other time thereafter as may be convenient to the State.	20,00,000	Ditto.
10. Khachar Jetsur of Mansur of Anandpur.	From private persons	Maintenance and Administrative purposes.	11,500	P. A.'s No. 923, dated 13th December 1899, and 4577, dated 15th August 1901.	1899	7½ „	1930-31	11,500	Ditto.
Total Halar Prant			22,98,500					22,58,500	
IV.—Gohilwad Prant.									
11. Khachar Mula Mansur of Paliad	Ditto	Repayment of old debts.	13,000	P. A.'s No. 2648, dated 1st February 1890.	1890	6 „ compound interest.	Not settled	10,536	Ditto.

12. Vala Bhaya Hathia and others of Kotda Petha.	Ditto	Famine and Administrative purposes	5,500	P. A.'s No. 1686, dated 19th March 1900, and 6813, dated 8th September 1900.	1900	7½ "	1924-25	2,699	Ditto.
13. Khawad Vala Vira of Sudama under Paliad Thana.	Ditto	Ditto	3,000	P. A.'s No. 402, dated 23rd June 1900	"	7½ "	Not settled	1,000	Ditto.
14. Vala Hamir Selar of Khijadia	Ditto	Ditto	750	P. A.'s No. 3864, dated 18th June 1900	"	7½ "	1917-18	792	Ditto.
Total Gohilwad Prant			22,250					15,027	
V.—Local Fund Loans.									
15. Chotila Thana	From accumulated balances of certain Agency Local Funds	Ditto	5,241	G. I., Foreign Dept., No. 4498-T. A., dated 29th September 1903, and G. R. P. D. No. 6863, dated 13th October 1900 and 31st May 1915.	1901-02	5 "	Not settled	93	Ditto.
16. Khachar Desa Bhoj of Anandpur	Ditto	Ditto	4,577	Ditto	1901-02	5 "	1930-31	910	Ditto.
17. Kotda Sangani Taluka	Ditto	Ditto	19,150	Ditto	"	5 "	1924-25	9,722	Ditto.
18. Kotila Unand Bhan Suraj Bhim of Dedan.	Ditto	Ditto	4,500	Ditto	"	5 "	Annual instalment of Rs. 290.	475	Ditto.
19. Malia State	Ditto	Ditto	2,25,911	Ditto	1900-01 / 1901-02	5 "	1951-52	1,31,037	Ditto.
20. Wadhwan Civil Station Poor-house	Ditto	Ditto	5,182	Ditto	"	5 "	Not settled	1,996	Ditto.
Total Local Fund Loans			2,64,561					1,44,233	
Total Kathiawar Agency			26,71,311					24,49,961	
Carried over			26,71,311					24,49,961	

ASIATIC SOCIETY.

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1918-19—*contd.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of interest.	When redeemable.	Amount outstanding on 31st March 1919.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.* Brought forward			R 26,71,311					R 24,49,961	
Mahikantha Agency.									
21. Katosan Taluka	From Agency Judicial Fund.	For maintenance and Administrative purposes.	3,000	G. R. P. D. No. 3663, dated 30th November 1916.	1916	4 per cent.	R705-3-11 to be paid yearly.	1,268	Principal and interest guaranteed.
Rewakantha Agency.									
22. Thakur Jaswantsingji of Vasan Virpur	From Vasan Sevada Japti Fund.	Takavi advances to new settlers for bullocks, seed, etc.	4,500	G. I., Foreign Dept., No. 2019-T. A., dated 19th September 1911, and G. R. P. D. No. 2900, dated 1st May 1911.	1911-12 and 1912-13	5 per cent.	1921-22	1,350	Ditto.
23. Chhaliar	From Mewas Administration Fund.	Famine and Administrative purposes.	3,718	G. R. No. 3177, dated 1st May 1900, G. R. P. D. No. 3870, dated 15th June 1904.	1899-1900	4 "	8 years	756	Ditto.
Total Rewakantha Agency			8,218					2,106	
Palanpur Agency.									
Wao State	From Village Police Accounts of five Thanas.	Administrative purpose.	28,000	G. R. No. 2452, dated 19th April 1918	1910	4 "	1922-23	11,205	Ditto.
Thakur of Daldi	From Warshi Village Fund.	Ditto	1,000	Commissioner's No. T. R. S. C.-250, dated 21st April 1917.	1917	6¼ "	1922	901	Ditto.
Total Palanpur Agency			29,000					12,106	
TOTAL INDIAN STATES			27,11,529					24,65,441	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
24. Bombay Port Trust	By issue of Securities as prescribed by Section III of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 to 1885-86	4 "	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed. *Vide* Section 35 of Act VI of 1879.
Above converted into £ at R15=£1.			**£502,853**					**£502,853**	

Improvement Trust.

25. City of Bombay Improvement Trust—									
Loan No. 1	In the open market .	Extension of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R. G. D. No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 2 . . .	Ditto .	Ditto .	30,00,000	G. R. G. D. No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
Loan No. 3 . . .	Ditto .	Ditto .	30,00,000	G. R., G. D. No. 3136, dated 6th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
Loan No. 4	Ditto .	Ditto .	60,00,000	G. R. G. D. No. 3337, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Loan No. 5	Ditto .	Ditto .	50,00,000	G. R. G. D. No. 4299, dated 12th August 1904.	1904	4 „	7th September 1964.	50,00,000	Ditto.
Loan No. 6 . . .	Ditto .	Ditto .	30,00,000	G. R. G. D. No. 4298, dated 5th August 1905.	1905	4 „	12th September 1965.	30,00,000	Ditto.
Loan No. 7	Ditto .	Ditto . .	20,00,000	G. R. G. D. No. 5002, dated 22nd August 1906.	1906	4 „	2nd October 1966.	20,00,000	Ditto.
Loan No. 8	Ditto .	Ditto . .	15,00,000	G. R. G. D. No. 4977, dated 13th August 1907.	1907	4 „	24th September 1967.	15,00,000	Ditto.
Loan No. 9	Ditto .	Ditto . .	30,00,000	G. R. G. D. No. 5187, dated 18th August 1908.	1908	4 „	8th September 1968.	30,00,000	Ditto.
Loan No. 12 . . .	Ditto .	Ditto . .	25,00,000	G. R. G. D. No. 5421, dated 15th August 1912.	1912	4 „	28th August 1972.	25,00,000	Ditto.
Loan No. 13	Ditto .	Ditto . .	20,00,000	G. R. G. D. No. 5958, dated 13th August 1913.	1913	4 „	28th August 1973.	18,00,000	Ditto.
Loan No. 14	Ditto .	Ditto . .	50,00,000	G. R. G. D. No. 4225, dated 28th May 1914, and No. 2783, dated 31st March 1915.	1914	4 „	4th August 1974.	50,00,000	Ditto.
Carried over .			4,10,00,000					4,08,00,000	

No. I—LOANS raised under the GUARANTEE of GOVERNMENT by INDIAN STATES, LOCAL AUTHORITIES, and other PUBLIC BODIES to end of 1918-19—*concld.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1919.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*concld.*			R					R	
Brought forward			4,10,00,000					4,08,00,000	Principal and interest guaranteed.
Loan No. 15	In the open market	Extension of the Board's Scheme for the Improvement of the City of Bombay.	25,00,000	G. R. G. D. No. 7555, dated 29th September 1915.	1915	4 per cent.	3rd January 1976.	25,00,000	
Total			4,35,00,000					4,33,00,000	
Total converted into £ at R 15=£1			**£2,900,000**					**£2,886,667**	
Loan No. 10	Ditto	Ditto	**£566,600**	G. R. G. D. No. 2804, dated 31st May 1909.	1909	4 „	1st July 1969.	**£566,600**	Principal and Interest, *vide* sections 80-82 of Bombay Act IV of 1898.
Loan No. 11	Ditto	Ditto	**£333,000**	G. R. G. D. No. 2552, dated 30th May 1910.	1910	4 „	1st July 1970.	**£333,000**	Ditto.
Total Improvement Trust	...	...	**£3,799,600**					**£3,786,267**	
ABSTRACT.									
Indian States.									
Kathiawar Agency			26,71,311					24,49,961	
Mahikantha Agency			3,000					1,268	
Rewakantha Agency			8,218					2,106	
Palanpur Agency			29,000					12,106	
Total Indian States			**27,11,529**					**24,65,441**	
Do. converted into £ at R 15=£1			**£180,769**					**£164,363**	
Local Authorities and other Public Bodies.									
Port Trust			**£502,853**					**£ 502,853**	
Improvement Trust			**£3,799,600**					**£3,786,267**	
Total Local Authorities and other Public Bodies.			**£4,302,453**					**£4,289,120**	
TOTAL BOMBAY			**£4,483,222**					**£4,453,483**	

PUNJAB.									
1. Loharu State	From the Mandot Estate.	Adjustment of State debts.	3,11,000	G. I., Foreign Department, No. 3681-I. A., dated 20th September 1907.	1907-08	4½ per cent.	1933	2,10,841	Principal and interest guaranteed.
Amount converted into £ at Rs. 15=£1 .			£20,733					£14,056	
SUMMARY.									
TOTAL BOMBAY . . .			£ 4,483,222					£ 4,453,483	
„ PUNJAB . . .			£ 20,733					£ 14,056	
GRAND TOTAL .			£ 4,503,955					£ 4,467,539	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. IIA.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1919.
			Rs.	Rs.			Rs.
Hardwar-Dehra	Capital expenditure in rupees . .	3 per cent .	(a) 30,50,515	30,50,515			30,50,515
	Ditto converted into £ at Rs. 15=£1 .	...	203,367	203,367			203,367

(a) Rs. 2,21,107 spent by Company direct on the Railway, not shown in account No. 79.

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1919.
			£	£			£
ASSAM-BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	3½ "	480,900	(a)490,274	1914	4th July 1919	480,900
	Ditto	3¼ "	300,000	296,625	1914	13th April 1919	300,000
	Ditto	4½ "	125,000	124,531	1919	4th January 1921	125,000
	TOTAL ASSAM-BENGAL		2,405,900	(b)2,411,430			2,405,900
BENGAL-NAGPUR	Share Capital in sterling	3½ "	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debenture Stock in sterling	4 "	2,000,000	1,948,586	1914	1st January 1944	2,000,000
	Debentures in sterling	3½ "	750,000	742,500	1914	1st June 1919	750,000
	Ditto	4½ "	448,900	439,725	1917	18th August 1920	448,900
	Ditto	4½ "	400,000	394,500	1917	21st April 1920	400,000
	Ditto	4½ "	400,000	396,500	1917	5th November 1920	400,000
	Ditto	5 "	600,000	583,750	1917	31st January 1920	600,000
	Ditto	5 "	400,000	391,000	1917	18th August 1919	400,000
	Ditto	4½ "	500,000	496,250	1919	2nd February 1921	500,000
	Ditto	5 "	325,500	316,549	1917	10th January 1920	325,500
	Ditto	4½ "	155,000	154,419	1919	3rd January 1921	155,000
	Ditto	4½ "	120,000	119,400	1917	4th May 1919	120,000
	Ditto	3½ "	500,000	499,375	1914	15th July 1919	500,000
	Ditto	3½ "	500,000	499,375	1914	15th July 1920	500,000
	TOTAL BENGAL NAGPUR		10,099,400	(c)9,981,929			10,099,400
BURMA	Share Capital in sterling	2½ "	2,000,000	2,000,000	Between 1896-97 and 1900-01.	.....	2,000,000
	Debenture Stock in sterling	3 "	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	Share Capital in sterling	2½ "	1,000,000	1,020,000	1908	.....	1,000,000
	TOTAL BURMA		4,250,000	4,219,819			4,250,000

(a) Includes premium realised on £19,100 Debentures since discharged.
(b) Differs from the corresponding total in Account No. 79 by £7,438 being the net amount of premia realised and discount paid on debentures which have been discharged or renewed.
(c) Ditto ditto £46,784 ditto ditto ditto ditto

IIB.—CAPITAL raised for RAILWAYS treated as property of the STATE, in respect of which guarantee for interest and repayment of CAPITAL has been given—concld.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1919.
			£	£			£
ROHILKUND AND KUMAON	Joint Debenture Stock—State Share	4 per cent.	(a) 472,000	472,000	1909	31st December 1932	472,000
MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½ "	(b) 5,000,000	5,030,957	Between 1907-08 and 1908-09.	.....	5,000,000
	Debenture stock in sterling	4 "	2,500,000	2,471,538	1913-14	1st October 1938	2,500,000
	Debentures in sterling	3½ "	100,000	99,000	1914	31st May 1919	100,000
	Ditto	4½ "	63,000	63,000	1919	1st March 1921	63,000
	Ditto	3½ "	475,000	475,000	1913	31st May 1920	475,000
	Ditto	4½ "	505,000	504,900	1917	1st April 1920	505,000
	Ditto	4½ "	500,000	495,000	1917	1st August 1920	500,000
	TOTAL MADRAS AND SOUTHERN MAHRATTA (EXCLUDING MYSORE).		9,143,000	9,139,395			9,143,000
BOMBAY, BARODA AND CENTRAL INDIA.	Share Capital in sterling	3 "	2,000,000	2,000,000			2,000,000
GREAT INDIAN PENINSULA	Ditto	3 "	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Ditto	3½ "	1,000,000	1,000,000			1,000,000
	GRAND TOTAL . £		31,945,300	31,799,573			31,945,300

(a) State Share of the issue of £800,000 Joint Debenture Stock under agreement with the Company dated 24th March 1909. The proceeds of the loan were not paid over to Government.
(b) Includes £1,500,000 new Share Capital issued to the Company in exchange for a portion of the Madras Railway Annuity.
N.B.—Share Capital is redeemable on the transfer of the line to Government under the contract with the Railway.

No. IIC.—DEBENTURES raised through COMPANIES for outlay on purchased RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised. (or renewed).	When redeemable.	Amount on 31st March 1919.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	4th May 1929	5,000,000
	Ditto	3 „	1,500,000	1,363,637	1904	4th May 1929	1,500,000
	Ditto	3 „	1,500,000	1,378,291	1905	4th May 1929	1,500,000
	Ditto	3½ „	2,000,000	1,897,112	1907	4th August 1937	2,000,000
	Ditto	3½ „	2,450,000	2,360,303	1908	4th August 1937	2,450,000
	Ditto	3½ „	2,550,000	2,459,426	1909	4th August 1937	2,550,000
	Ditto	4½ „	3,500,000	3,459,579	1915	1st June 1935	3,500,000
	TOTAL EAST INDIAN		18,500,000	(a) 17,754,240			18,500,000
BOMBAY, BARODA AND CENTRAL INDIA.	Debenture Stock in sterling	3½ „	1,000,000	959,364	1908	15th October 1940	1,000,000
GREAT INDIAN PENINSULA	Ditto	3½ „	1,000,000	958,880	1908	15th July 1938	1,000,000
	Ditto	3½ „	2,500,000	2,294,278	1910	15th July 1938	2,500,000
	TOTAL GREAT INDIAN PENINSULA		3,500,000	3,253,158			3,500,000
SOUTH INDIAN	Debenture stock in sterling	4 „	2,318,248	2,295,244	1914	1st July 1945	2,318,248
	Debentures in sterling	4½ „	510,000	508,088	1917	15th August 1919	510,000
	Ditto	4½ „	250,000	249,375	1917	3rd July 1920	250,000
	Ditto	4½ „	250,000	249,062	1919	3rd January 1921	250,000
	TOTAL SOUTH INDIAN		(b) 3,328,248	(c) 3,301,769			3,328,248
	GRAND TOTAL £		26,328,248	25,268,531			26,328,248

(a) Differs from the corresponding total in Account No. 74A. by £5,698 on account of discount paid in raising Debentures since discharged.
(b) Includes £447,791 on account of the Tinnevelly-Quilon Railway, Indian State Section, the interest on which is under-written by the Travancore Darbar.
(c) Differs from corresponding total in Account No. 74A. by £4,725, being the amount of discount paid on renewal of Debentures which has been charged to Revenue in the South Indian Railway Accounts.

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